

TAX COURT OF NEW JERSEY



ANNUAL REPORT OF THE PRESIDING JUDGE OF THE TAX COURT OF NEW JERSEY JULY 1, 2005 - JUNE 30, 2006

The Tax Court of New Jersey
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This report is submitted to the Chief Justice of the Supreme Court of New Jersey pursuant to N.J.S.A. 2B:13-11. This annual report covers the period July 1, 2005 through June 30, 2006. The last annual report of the Presiding Judge of the Tax Court covered the period July 1, 2004 to June 30, 2005 (with statistics from prior years).

The Tax Court was originally established on July 1, 1979 as a trial court with statewide jurisdiction to review state tax and local property tax assessments. Over the past twenty-seven years the court has disposed of over 230,000 cases by deciding disputes between taxpayers and New Jersey Governments and clarifying the law for those who might be in doubt by publishing over 1,100 opinions and thereby avoiding additional litigation. New issues arise as laws are amended, taxpayers change the way they do business, and the taxing jurisdictions develop new methods and theories to maintain the flow of tax revenue necessary to support government. Thus, the court continues to play a vital role in the ever changing tax administration, tax policy, and tax law of this state. Judges of the Tax Court also hear Superior Court cases. The special expertise of its judges has helped resolve complex issues relating to valuation of assets and business relations.

THE COURT

In the period since the last annual report of June 30, 2005, the Tax Court has continued to hear and dispose of tax controversies by facilitating settlements and rendering opinions and decisions in the cases filed with the court. A review of the statistics in the Appendix and discussed briefly in this section and the section captioned "Caseload" reveals an increase in filings and growth in inventory resulting from the beginning of a decline in the value of

commercial property, and an increase in the value of residential property substantially greater than changes in the value of other classes of property.¹

During the 2005-2006 court year the judges assigned to the Tax Court were Presiding Judge Joseph C. Small and Judges Vito L. Bianco, Raymond A. Hayser, Harold A. Kuskin, Gail L. Menyuk, and Peter D. Pizzuto. The Tax Court continues to have a vacancy, as a new judge has not yet been appointed to replace Judge Roger M. Kahn, who retired at the end of June 2005. At the writing of this report, that vacancy which has been known about for over eighteen months and actually vacant for fifteen months is having an adverse impact on our ability to dispose of cases within the eighteen to twenty four month requirement of DCM.

The Judges maintain chambers and hear cases in Hackensack, Newark, Morristown, and Trenton. In general, each Judge is designated to hear cases from specific counties. Cases are then assigned according to the location of the property whose assessment is being challenged. This year there were 8,205 filings, more than in any year since 1996. With six judges, the court was able to dispose of 7,533 cases this past year, more than in any year since 1998. With each judge able to dispose of between 1,000 and 1,200 cases per year, anticipated increased filings due to a continued decline in the commercial real estate market, and a number of substantial municipal revaluations, we can anticipate a continued modest increase in our inventory of cases. Once a judge is appointed to replace Judge Kahn, we should be in a position to keep current with the caseload unless there is a marked increase in filings. In that case, we may need to request the assignment of an additional judge or judges to the Tax Court. Since three of the six judges assigned to the Tax Court are over 60 years old and four of the six judges may or must retire

1. The bulk of the court's cases (in excess of 90%) are disputes relating to local property tax assessments. The major issue addressed in these cases is the amount of the assessment, which is based on the market value of the property. Because tax assessments tend to lag behind the market, when real property market values increase, taxpayer appeals decrease; when market values decline appeals increase. Also, because of the way in which the statutes regarding assessments are structured, if residential property values increase more rapidly than general property values and municipalities do not reassess their properties or conduct a revaluation, the assessments of commercial properties must be reduced and that is accomplished by the filing of a tax appeal. N.J.S.A. 54:51A-6 and L. 1973 c. 123 (Chapter 123).

within four years, it is essential that new judges be appointed to the court so that when the older judges leave there is a cadre of experienced judges remaining.

Appointing additional judges to the Tax Court may be difficult. Of the twelve authorized Tax Court Judges, three have been temporarily assigned to the Superior Court Trial Division and two to the Appellate Division. Each of the three trial judges has established himself in his current assignment and prefers remaining assigned to the Superior Court. Accordingly, I would urge the Governor and Legislature to consider appointing any or all of these five highly qualified judges to the Superior Court so that there will be one or more vacancies on the Tax Court to be filled by qualified and experienced individuals at the appropriate time, N.J.S.A. 2B:13-6b. An alternative would be for the Chief Justice to temporarily assign a qualified Superior Court Judge to the Tax Court when and if the need becomes acute.

For the 2005-2006 court year, Differentiated Case Management (DCM) (a system of uniform and efficient case management similar to best practices in the Superior Court) continued as a pilot program and all complaints filed are now subject to the new DCM rules and procedures. Prior to January 1, 2005, this uniform system of case management was in operation for local property tax cases in Bergen and Hudson counties for eight and three years, respectively. Since this past year is the first full year that DCM has been implemented statewide, policies and procedures must still be evaluated. Thus, to adequately assess the implementation of D.C.M, the Supreme Court Committee on the Tax Court recommended to the Supreme Court that DCM continue as a pilot program for the next biennial cycle. The Supreme Court approved this recommendation effective September 1, 2006. It is anticipated that as the DCM program continues, the efficiency of the Tax Court will increase due to earlier case disposition, greater uniformity of procedures among the judges, and a reduction in the judges' current administrative (non-adjudicative) functions.

The following table categorizes filings and dispositions for the court year covered in this report. The analysis represents Tax Court cases only and does not include Superior Court cases or miscellaneous tax applications handled by the judges of the Tax Court. An examination of the table shows that the vast majority of the court's cases involve local property tax. Of those, the overwhelming number of cases relate to non-residential property. The small claims category is defined by Court Rule as one to four family houses. Most disputes relating to those properties are adequately resolved at the twenty-one County Boards of Taxation. Although the non-property tax cases are a relatively small percentage of the court's volume of work, their relative complexity makes them less susceptible to settlement and requires judicial time out of proportion to their numbers.

CATEGORIES OF CASES FILED DURING THE COURT YEAR ENDING JUNE 30, 2006

A. Local property tax cases	94%	(7,714 cases)
State tax and Equalization Table cases	6%	(491 cases)
Total	100%	(8,205) cases
B Cases filed by general category		
Local property tax cases filed during the court year		
Regular cases	89%	
Small claims cases	11%	
C. State tax and Equalization Table cases filed during the court year		
State tax cases (other than Homestead Rebate & related cases & Equalization Table cases)	36%	
Homestead rebate & related cases	63%	
Equalization Table cases	1%	

More detailed Tax Court statistics for the 2006 court year can be found in the Appendix.

THE TAX COURT MANAGEMENT OFFICE

The Management Office is the administrative arm of the Tax Court. Ms. Cheryl A. Ryan has been the Clerk/Administrator since her appointment on October 1, 2005. This office provides the support services necessary for the efficient functioning of the court. Not only is the office responsible for case flow management, record keeping and case management functions necessary to move cases to disposition, it also manages the resources needed to support the Tax Court Judges and support staff in four separate locations. Specifically, the Management Office accepts papers for filing, assigns cases, prepares calendars and judgments, responds to attorney and litigant inquiries, and provides procedural guidance.

The office is comprised of three case management teams that are responsible for docketing, screening, data processing, calendaring, records management and administrative services. Each team at various stages in the litigation process provides taxpayers, tax attorneys, and tax administrators with information about the filing of complaints, opinions of the court, judgments, and other information regarding the review of state and local property tax assessments. The staff of the Management Office also furnishes sample forms, Court Rules, and pamphlets explaining Tax Court procedures in local property tax and state tax cases.

Historically, the Supreme Court of New Jersey approved a pilot program for DCM for local property tax cases in Bergen County beginning January 1, 1997. The program was expanded to Hudson County for local property tax cases beginning January 1, 2000. These pilots anticipated that DCM would enable the Tax Court to make better use of judicial resources by reserving the judges' time for functions requiring their expertise and allowing more administrative functions to be handled by personnel other than judges.

Our experience with DCM in Bergen and Hudson Counties was extremely positive. The case management teams performed many administrative tasks that were previously handled by

the judges or their staff. Additionally, case processing improved and judges were relieved of some of the administrative burdens associated with case management.

Since the Supreme Court of New Jersey's approval of the statewide implementation of the DCM pilot program in January 2005, the Tax Court has been diligent in implementing the new rules and continues to evaluate policies and procedures for improved efficiency. As DCM has been fully implemented for only a year and a half, it is premature to provide a detailed analysis of its effectiveness. At this time, it appears that DCM is having the intended result; increased uniformity of procedures throughout the Tax Court and a reduction of current administrative (non-adjudicative) functions for the judges and their staffs. It is anticipated that this program will also expedite the resolution of cases as there will be trial date certainty.

The Tax Court Management Office continues to make significant improvements to its automated case management system, especially with respect to the court's statistical reporting abilities and management of DCM cases. The enhancements have enabled the court to perform more meaningful analyses of filings, dispositions, caseload assignments, and timeframes that ultimately will aid the court in its ability to meet the demands of its customers. Training and encouraging chambers' staff to fully utilize the system has also facilitated calendar management.

In addition to making Tax Court opinions available through the Rutgers-Camden Law School internet site, opinions may also be accessed through the State Judiciary and Tax Court websites. This will provide opinions to the public as soon as they are published. The following reports and information are also available on the Tax Court website: all state and local property Tax Court forms, the Rules of the Tax Court, small claims handbooks for DCM and non-DCM cases, the Tax Court's standard form interrogatories, as well as the Annual Reports of the Presiding Judge and the Biennial Reports of the Supreme Court Committee on the Tax Court. Links to access the state's twenty-one county boards of taxation are also available on-line. It is

anticipated that the website will continue to expand to include Tax Court judgment data with a docket number search feature.

SUPREME COURT COMMITTEE ON THE TAX COURT

The Supreme Court Committee on the Tax Court is comprised of members of the bench and tax bar as well as representatives of taxpayers' groups, local, county and state tax administrators, and others concerned with the administration and review of the New Jersey tax laws. The committee meets quarterly and is chaired by Michael A. Guariglia, Esquire.

The committee fulfills a vital role in its advisory capacity by developing and recommending rule changes affecting the conduct of the court and the litigants who file cases with the court. The committee continues to review the rules governing the small claims practice of the Tax Court, to comment on proposed legislation and when necessary, make recommendations for amendments to the statutes.

The committee concluded its two-year tenure with the submission of its biennial report to the Supreme Court in January 2006. Specifically, during the past year, the committee recommended to the Supreme Court that it approve several clarifying modifications to the current rules, as well as continuing DCM as a pilot program statewide for at least another biennial cycle. As of the date of this report, these recommendations were approved and promulgated, effective September 1, 2006. The following rules were modified:

- R. 8:2(c) - Exhaustion of Remedies Before County Board
- R. 8:5-3(a) - Service of Complaint
- R. 8:12 - Payment of Filing Fees

CASELOAD

At the beginning of the 2006 court year, the Tax Court had an inventory of 12,282 cases. Tax Court cases filed during the court year totaled 8,205. Thus, the aggregate total of cases in inventory was 20,487. Dispositions for the court year totaled 7,533 cases, resulting in an inventory of 13,120 (adjusted figure see table 1a) cases at the end of the court year.² Due to several years of increased filings, the Tax Court Judges were not able to clear the calendar. However, the court accomplished much by resolving 40% of the pending caseload and by issuing opinions on several notable cases (see section, “Standards of Assessment and Legal Principles Utilized by the Tax Court in Local Property Tax Cases and State Tax Cases”).

The section of this report captioned “The Court” explains the reasons for the increasing inventory: (1) A decline in commercial property values relative to residential property values; (2) the implementation of revaluations in a number of large municipalities that have not had revaluations for a very long time; (3) an increase in the number of tax appeals due to items (1) and (2); and (4) a declining number of judges assigned to hear tax cases. The only one of these factors we can hope to influence is the number of judges. As prior sections of this report have indicated, we are introducing more efficient case management procedures (DCM) which, when fully implemented and running smoothly, should enable each judge to be more productive and in part, compensate for the current vacancy and fact that not all judges appointed to the Tax Court are assigned to hear tax cases.

Following is a comparison of all filings and dispositions of the Tax Court for the past twenty-seven years.

2. The figures do not include miscellaneous tax applications and Superior Court cases assigned to Tax Court Judges.

Twenty-Seven Year History of Tax Court Filings and Dispositions

Year ended	Pending first day of period	Filings	Dispositions	Pending last day of period
8/31/80	*26,000	6,925	11,549	21,376
8/31/81	* 20,448	8,343	15,564	13,227
8/31/82	13,227	6,376	12,288	7,315
8/31/83	* 7,311	8,647	9,003	6,955
6/30/84	** 6,299	8,633	9,004	5,928
6/30/85	5,928	6,523	8,012	4,439
6/30/86	4,439	5,310	6,312	3,437
6/30/87	3,437	4,619	4,687	3,369
6/30/88	3,369	4,764	5,629	2,504
6/30/89	* 2,532	6,570	4,627	4,475
6/30/90	4,475	7,901	5,262	7,114
6/30/91	7,114	11,371	6,026	12,459
6/30/92	* 12,402	16,300	9,224	19,478
6/30/93	19,478	14,967	16,560	17,885
6/30/94	17,885	15,223	11,697	21,411
6/30/95	21,411	12,741	17,402	16,750
6/30/96	16,750	9,410	12,075	14,085
6/30/97	14,085	7,954	10,406	11,633
6/30/98	11,633	7,124	9,390	9,367
6/30/99	9,367	6,356	7,005	8,718
6/30/00	* 9,069	5,386	6,702	7,753
6/30/01	7,753	4,815	4,515	8,053
06/30/02	8,053	5,952	5,932	8,073
6/30/03	8,073	6,639	5,444	* 9,268
6/30/04	9,268	8,105	5,973	11,400
6/30/05	11,400	7,332	6,719	12,282
6/30/06	12,282	8,205	7,533	* 13,120

* Adjusted to reflect year-end physical case inventory.

** Beginning July 1, 1983, the Judiciary changed its court year to end June 30, instead of August 31.

APPEALS FROM TAX COURT DECISIONS

SUPREME COURT

During the 2005-2006 court year, the Supreme Court was presented with five Tax Court cases. The court denied certification in three cases, granted certification in one and denied one Motion for Leave to Appeal. The court rendered no opinions in Tax Court matters.

APPELLATE DIVISION OF THE SUPERIOR COURT

During the 2005-2006 court year, appeals from 46 Tax Court decisions were filed with the Appellate Division of the Superior Court. Table A provides the number of Tax Court cases appealed to the Appellate Division over the past twenty-six years. Table B shows the disposition of Tax Court cases by the Appellate Division during the 2005-2006 court year.

TABLE A

TAX COURT CASES APPEALED TO THE APPELLATE DIVISION

Court Year	Number of Cases
1979-1980	11
1980-1981	53
1981-1982	92
1982-1983	84
1983-1984	56
1984-1985	65
1985-1986	51
1986-1987	49
1987-1988	48
1988-1989	44
1989-1990	32
1990-1991	40
1991-1992	49
1992-1993	43
1993-1994	67
1994-1995	84
1995-1996	79
1996-1997	53
1997-1998	71
1998-1999	58
1999-2000	45
2000-2001	35
2001-2002	41
2002-2003	50
2003-2004	34
2004-2005	41
2005-2006	46

TABLE B

ACTIONS TAKEN BY APPELLATE DIVISION ON TAX COURT CASES

2005-2006

Action	Number of Cases
Affirmed	15
Dismissed	10
Reversed & Remanded	3
Motion for leave to appeal denied	6
Reversed	2
Total Dispositions	36

STANDARDS OF ASSESSMENT AND LEGAL
PRINCIPLES UTILIZED BY THE TAX COURT

LOCAL PROPERTY TAX CASES

Local property tax cases generally involve a determination of the value of property for assessment purposes. Value for assessing purposes is fair market value, that is, the price that would be paid by a willing buyer for all of the rights in the real estate, and accepted by a willing seller, if neither were compelled to buy or sell. The fair market value standard is utilized to achieve the uniformity in assessment that is required by the Tax Clause of the New Jersey Constitution. See N.J. Const., art. VIII, §1, ¶1(a). The court applies the valuation principles required by statute and the Constitution and determines fair market value by application of such of the three approaches to value as may be presented in evidence and deemed appropriate by the court.

These three approaches are: (1) the sales comparison approach, in which an estimate of market value is derived from the sales prices of comparable properties; (2) the cost approach, which is founded on the proposition that an informed buyer would pay no more for a property than the cost of building a new improvement with the same utility as the subject plus the value of the land; and (3) the income approach, which is predicated on the capitalization of the income the property is expected to generate.

Local property tax cases sometimes involve a claim of discrimination in assessment. In such cases, the court follows the legal principles established by our Supreme Court in In re Appeals of Kents, 2124 Atlantic Ave., Inc., 34 N.J. 21 (1961), Murnick v. Asbury Park, 95 N.J. 452 (1984), and West Milford Tp. v. Van Decker, 120 N.J. 354 (1990), as well as statutory provisions granting relief from discrimination contained in N.J.S.A. 54:51A-6 (Chapter 123 of the Laws of 1973).

Opinions are reported in New Jersey Tax Court Reports, which as of the date of this report, has completed Volume 22 and commenced Volume 23. Significant local property tax cases during this court year included:

- 1) City of Atlantic City v. Ace Gaming, LLC, 23 N.J. Tax 70 (Tax 2006)

In valuing a casino hotel, the court analyzed the appraisers' competing capitalized income approaches to value. The court rejected the casino's expert's use of actual income and expenses, because of a finding of bad management. The court reduced the assessments to the levels of the municipality's appraiser who had relied on "industry" income and expenses as opposed to those of the subject casino hotel.

- 2) Chesapeake Hotel LP v. Saddle Brook Township, 22 N.J. Tax 525 (Tax 2005)

In valuing a 12-story, 221-room hotel, the court followed the method employed in Glenpointe v. Teaneck, 10 N.J. Tax 380 (Tax 1989), aff'd, 12 N.J. Tax 118 (App. Div. 1990), commonly called the Rushmore method, and rejected certain modifications to the method proposed by the taxpayer's expert to account for intangible assets, start-up costs, and personal property.

- 3) BASF Corporation Coating and Ink Division v. Town of Belvidere, 22 N.J. Tax 550 (Tax 2005)

Under N.J.S.A. 54:4-23, as amended by L. 2001, c. 101 (Chapter 101), an assessor may change one assessment in a municipality without an approved compliance plan.

- 4) Catholic Community Services v. City of Newark, 23 N.J. Tax 57 (App. Div. 2006)

The Appellate Division affirmed the Tax Court's ruling that Catholic Community Services did not lose a property tax charitable or religious exemption by leasing its property to the U.S. Postal Service.

- 5) Brighton v. Borough of Rumson, 23 N.J. Tax 60 (App. Div. 2006)

The Appellate Division affirmed the Tax Court's ruling that, in order to qualify for farmland assessment, a property's dominant use must be devotion to farmland.

- 6) City of Atlantic City v. California Avenue Ventures,
23 N.J. Tax 62 (App. Div. 2006)

The Appellate Division affirmed the Tax Court's ruling that Atlantic City could not challenge a sale of the subject property as a non-market transaction after contending that the sale was improperly excluded by the Director of the Division of Taxation in calculating Atlantic City's school aid ratio.

STATE TAX CASES

State tax cases decided during the court year covered by this report include those dealing with the Gross Income Tax, the Corporation Business Tax, the Sales and Use Tax and the Estate Tax as well as Insurance and Motor Vehicle taxes. The following published opinions of state tax cases were among the most significant.

- 1) Chester A. Asher, Inc. v. Director, Division of Taxation,
22 N.J. Tax 582 (Tax 2006)

The regular collection of accounts and pick-up of returned or damaged goods by corporation's delivery drivers is beyond the scope of solicitation of orders and voids the immunity from New Jersey Corporation Business Tax provided by the federal statute (P.L. 86-272).

- 2) Random House, Inc. v. Director, Division of Taxation,
22 N.J. Tax 485 (Tax 2005) (affirmed August 2006)

Books published by Random House, Inc. did not constitute "paper products" as that term was used in N.J.S.A. 13:1E-94(e)(12) (repealed in 2002 and replaced by N.J.S.A. 13:1E-21(5)). Consequently, the books, although shipped in disposable cardboard containers, did not constitute "litter-generating products" subject to tax for tax years 1993 through 2000 under N.J.S.A. 13:1E-99.1(a).

- 3) Harry's Lobster House Corporation, v. Director, Division of Taxation,
23 N.J. Tax 149 (Tax 2006)

The Director correctly declined to consider an untimely protest of assessments of corporate business tax, gross income withholding tax, litter tax and sales and use tax and the Tax Court had no jurisdiction to consider the merits of the complaint. An informal agreement to re-audit and re-assess the tax entered into by a Division employee after the complaint had been filed, was not binding on the Director where the statutory requirements for a compromise agreement had not been fulfilled.

CONCLUSION

For over a quarter century, the Tax Court of New Jersey, established in 1979, has provided a forum for the resolution of tax disputes between New Jersey taxpayers and their governments. All of the original judges appointed in 1979 and 1980 are now retired. The institution established by them has proven to be a useful and enduring part of this State's tax structure, a place where aggrieved citizens, businesses, and governments can have their tax disputes impartially and fairly heard and resolved. The work of the court is reported in the 23 volumes of New Jersey Tax Court Reports, the Biennial Reports of the Supreme Court Committee on the Tax Court and the Annual Reports of the Presiding Judge. The product of that work is a more detailed understanding by litigants, taxpayers, and taxing authorities of the tax laws of New Jersey and a reduction in the number of uncertain issues of tax law. Nevertheless, new issues arise and must be resolved; new statutes are enacted and must be interpreted, the application of existing laws to new business practices requires analysis. The Tax Court continues to provide a fair, impartial forum for the resolution of these important and often highly technical issues of tax assessment and administration.

One area that is of particular interest to the taxpayers of New Jersey is the heavy reliance of this State on the local property tax for the funding of government services. The need for tax reform is expressed constantly in the halls of government and in the press. The Legislature is currently engaged in a major examination of alternatives to the current constitutional, legislative, and administrative system of property taxation in New Jersey. Eventually some actions will be taken by the Legislature or a Constitutional Convention. Whatever the nature of the reform, there will inevitably be disagreements about the imposition of taxes in New Jersey. The Judges of the Tax Court of New Jersey stand ready to resolve disputes as they arise on a case-by-case basis and to build on over twenty-seven years of experience embodied in the written decisions of

this court by utilizing the special qualifications, knowledge, and experience of its judges as required by N.J.S.A. 2B:13-6.

This report is a public summary of the work of the Tax Court of New Jersey during the court year 2005-2006. By statute, it is addressed to the Chief Justice. Since this is the final report of the Tax Court to Chief Justice Poritz, I wanted to thank her for the privilege and honor of serving as the Tax Court's Presiding Judge during much of her tenure. I hope that when she reflects on the accomplishments of her tenure, she will find the work of the Tax Court to have been worthy of the important roll it plays in adjudicating disputes between the governments and taxpayers of the State of New Jersey. For allowing us independence and giving us many, if not all, of the resources necessary to accomplish our mission, we thank her. We wish her good luck, good health, and happiness in her retirement and the new tasks she chooses to undertake.

Respectfully submitted,

Joseph C. Small, P.J.T.C.

October, 2006

APPENDIX

ANNUAL REPORT OF THE
PRESIDING JUDGE OF THE TAX COURT OF NEW JERSEY
FOR THE COURT YEAR ENDED JUNE 30, 2006
(with statistics for the court year ending June 30, 2006)

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Tax Court Cases Pending, Filed and Disposed	
CY 2006	1a
Character of Complaints Filed	
CY 2006	1b
Breakdown by County of Local Property Tax Complaint Filings by Court Year	
	1c

TAX COURT CASES PENDING, FILED AND DISPOSED FOR COURT YEAR 2005-2006*

	Local Property Tax	State Tax	Equalization & related cases	Totals
Cases pending as of first day of period	11,747	535	0	12,282
New cases filed during period	7,714	488	3	8,205
Subtotal	19,461	1,023	3	20,487
Cases disposed	7,068	462	3	7,533
Subtotal	12,393	561	0	12,954
Year End Adjustment				166
Pending as of last day of period				13,120

* adjusted to reflect end of year physical inventory

CHARACTER OF COMPLAINTS FILED FOR THE 2005-2006 COURT YEAR:

1. Local Property Tax

Regular	6,859
Small Claims (one to four family houses)	855
Total	7,714

2. Cases Other than Local Property Tax

State Tax

Regular	167
Small Claims (mostly homestead Rebates & related cases)	324
Total	491

Type of Tax

10 day deficiencies	0
Alcoholic Beverage	0
Capital Gains	0
Cigarette	0
Corporation Business	46
Corporation Income	1
Estate Tax	33
Gross Income	47
Homestead Rebate	193
Inheritance Tax	6
International Fuel Tax	0
Litter Control Tax	1
Mansion Tax (Realty Transfer Fee)	4
NJ Saver Rebate	82
Nursing Home Quality/Care Improvement Fund	1
Property Tax Reimbursement	37
Railroad Franchise	2
Railroad Property	0
Realty Transfer	4
Sales and Use	28
Transfer from Superior Court	3

Equalization and Related Cases

Table of Equalized Valuation (School Aid)	3
TOTAL	8,205

BREAKDOWN BY COUNTY OF LOCAL PROPERTY TAX COMPLAINT FILINGS
Years Ended June 30, 2001 thru 2006

	6/30/01	6/30/02	6/30/03	6/30/04	6/30/05	6/30/06
Atlantic	63	99	59	90	53	78
Bergen	871	986	946	1,222	1,475	1,553
Burlington	55	54	52	69	97	120
Camden	62	68	80	75	69	96
Cape May	33	12	30	32	48	56
Cumberland	18	12	13	6	16	14
Essex	927	1,059	**1,433	**2,357	1,471	1,617
Gloucester	37	48	52	53	57	59
Hudson	458	381	645	457	412	439
Hunterdon	43	48	76	53	34	54
Mercer	63	78	79	103	91	153
Middlesex	204	248	339	464	536	752
Monmouth	179	265	292	375	488	487
Morris	411	486	690	563	560	583
Ocean	98	391	97	131	180	268
Passaic	494	592	298	486	446	480
Salem	10	6	7	15	13	10
Somerset	147	296	269	164	212	271
Sussex	19	79	77	44	31	39
Union	296	346	338	456	519	526
Warren	58	43	48	49	44	55
TOTALS*	4,546	5,597	5,920	7,264	6,852	7,714

* This figure does not include added assessment, omitted assessment, farmland assessment or correction of error complaints which approximated 100 filings a year.

** Large increase due to Newark revaluation