New Jersey Property Tax Appeal Filing Deadline Extended to May 1st

Monday, March 23, 2020

As a result of the COVID-19 coronavirus public health crisis, on March 19, 2020, the New Jersey Supreme Court issued an order extending the filing deadline for local property tax appeals from April 1st to at least May 1st.

Pursuant to the terms of the order, the filing deadline was extended to May 1, 2020 or 30 days following a determination by the governor that the State of Emergency declared under Executive Order No. 103 has ended.

The order applies to the County Board of Taxations across the state. The County Board has exclusive jurisdiction of tax appeals where the assessed value of property is at or below $1,000,000. The order also applies to the State Tax Court, which has concurrent jurisdiction, with the County Boards, for tax appeals where the assessed value of the property is above $1,000,000.

The Tax Court utilize the New Jersey eCourts filing system, so all state court complaints may be filed online. Some County Board of Taxations have electronic filing systems, but most do not. For counties that do not utilize electronic filing, appeal petitions must be received prior to the filing deadline. The petitions may be mailed or hand delivered. However, given the COVID-19 pandemic, prior to filing via hand delivery, it is important for the tax payer to review their county’s board of taxation website to verify operating hours, if any.
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