

Bond Case Briefs

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TAX - NEW JERSEY

Metz Family Ltd. Partnership v. Township of Freehold

Tax Court of New Jersey - June 28, 2018 - N.J.Tax - 2018 WL 3186772

Taxpayer filed direct appeal from township's assessment on income-producing property located within county that participated in Assessment Demonstration Program (ADP). Township filed motion to dismiss.

The Tax Court of New Jersey held that:

- Township had to send taxpayer request for income and expense information at least 45 days prior to November 1 of pretax year, i.e., date that township had to submit preliminary assessment list to county board;
- Statutory requirements for assessors of taxing district in non-ADP counties was not relevant to determination of date by which assessor of taxing district in ADP counties participating to mail request for income and expense information;
- Taxpayer's filing of direct appeal from assessment three months after pretax year date that township had to file preliminary assessment list had no bearing on whether township's request for income and expense information was timely.