
TAX - NEW JERSEY

City of Plainfield v. Borough of Middlesex

Tax Court of New Jersey - December 24, 2019 - N.J.Tax - 2019 WL 7421958

City brought action against borough, seeking order declaring that real property owned by city and located in borough was exempt from local property tax.

The Superior Court transferred the case to the Tax Court, and city moved for summary judgment.

The Tax Court held that city's land was tax-exempt.

Property owned by city and located within borough's taxing district was used actually and exclusively for public purposes, and thus, was subject to local property tax exemption for government-owned lands used for a public purpose, even though a portion of the land was retained in its natural, heavily wooded state; there was public, and only public use of the property, as other portions of the land were used to store borough's construction equipment and vehicles, as a public walking path, and for a sewer line and sewer equipment.

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