

Bond Case Briefs

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TAX - NEW JERSEY

Metz Family Ltd. Partnership v. Township of Freehold

Tax Court of New Jersey - October 20, 2020 - 32 N.J.Tax 69

Taxpayer appealed township's assessment of its local retail shopping center with warehouse component to the rear.

Township filed motions seeking orders for joinder of county board of taxation and Director of the Division of Taxation.

As matter of first impression, the Tax Court held that joinder of board and Director, as parties, was warranted.

Joinder of county board of taxation and Director of the Division of Taxation, as parties, was warranted in taxpayer's appeal from township's property tax assessments, where board and Director approved assessor's initial application to perform annual reassessment, allegedly monitored assessor's progress, and apparently verified assessment as qualifying on Director's list for implementation of Revaluation/Reassessment; board and Directors should explain and defend their process and explain why there was no average ratio for assessments, for only they could provide such information.