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TAX - NEW JERSEY

Fields v. Trustees of Princeton University

Tax Court of New Jersey - November 5, 2015 - N.J.Tax - 2015 WL 6859580

Taxpayers filed a complaint challenging property tax exemptions that had been granted by municipal tax assessor for twenty-one individual parcels owned by university. University moved for a determination as to which party had burden of proof.

The Tax Court held that:

- Appealing taxpayer has burden of proving that assessment is erroneous;
- Presumption of validity afforded property tax assessor's original tax assessments does not extend to tax exemptions; and
- Taxpayers had right to appeal property tax exemption.

When challenger of a property tax exemption is the municipality proper, burden of proving tax-exempt status is always upon the claimant, even when taxing district initiates the action to overturn a county board judgment.

Burden of persuading Tax Court that a tax exemption is merited is on claimant even when county board has granted exemption and appeal is by municipality.

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