
TAX - NEW JERSEY

Seaboard Landing, LLC v. Borough of Penns Grove

Tax Court of New Jersey - December 3, 2015 - N.J.Tax - 2015 WL 8006052

Taxpayer sought reduction of assessments on real property, pursuant to the Freeze Act.

The Tax Court held that:

- Square corners doctrine did not preclude municipality from opposing taxpayer's application for Freeze Act relief; and
- Application of Freeze Act to preclude relief for tax year in which districtwide reevaluation was implemented as well as for following year did not render Act in violation of uniformity clause, even if assessments for the two tax years at issue exceeded property's true market value; but
- Freeze Act does not preclude availability of relief in a year in which a taxpayer's complaint is dismissed for failure to pay taxes.

Square corners doctrine did not preclude municipality from opposing taxpayer's application for Freeze Act relief, in proceeding in which taxpayer sought reduction in assessments of real property, even though, during discovery, municipality commissioned expert report that opined that property's true market value was more than 50% lower than equalized assessed value for certain tax years, where taxpayer did not file complaints in tax court challenging assessments for those particular tax years, and municipality, aware that the opinion of its expert, if adopted by the court, would require a reduction in the challenged assessments, proceeded to call its expert witness to offer testimony damaging to the municipality's own position.

Application of Freeze Act to preclude relief for tax year in which districtwide reevaluation was implemented as well as for following year did not render Act in violation of uniformity clause, even if assessments for the two tax years at issue exceeded property's true market value. There was no mandate in uniformity clause that all assessments which evidence suggested exceeded true market value must be revised.

Freeze Act does not preclude availability of relief in a year in which a taxpayer's complaint is dismissed for failure to pay taxes.

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