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TAX - NEW JERSEY

Hackensack City v. Bergen County

Tax Court of New Jersey - October 24, 2017 - 30 N.J.Tax 240

Following city's imposition of real estate taxes on county-owned building over five year period and after Superior Court determined that issue of whether Freeze Act applied to preserve county-owned building's tax-exempt status for the second and third years could only be determined by Tax Court after a final judgment by county board of taxation not subject to appeal as to whether building was tax-exempt for the first year, county moved for Freeze Act relief from county board's judgment regarding the second and third years.

The Tax Court held that:

- Freeze Act did not apply to preserve building's tax-exempt status for second and third years of city's imposition of taxes over five year period, and
- Doctrine of laches did not necessarily apply to bar county's motion for Freeze Act relief.

Freeze Act did not apply to preserve county-owned building's tax-exempt status for the second and third years of city assessor's imposition of real estate taxes on building over five year period after county board of taxation determined that building was tax-exempt the first year, although county board's judgment regarding exempt status of building indicated that building's value was "$0". There was no evidence that board considered fair market value of building, judgment of "$0" reflected the amount of taxes owed under the exempt status of building, and city assessor did not act improperly, unreasonably, or with the intent to harass county in removing building's exempt status.

Doctrine of laches did not necessarily apply to bar county's motion for Freeze Act relief to preserve county-owned building's tax-exempt status for the second and third years of city assessor's imposition of real estate taxes on building over five year period after county board of taxation determined that building was tax-exempt the first year, although county's motion was delayed an excessive amount of time from Superior Court, Appellate Division decision indicating that county was required to apply for Freeze Act relief in Tax Court. City failed to show that passage of time caused prejudice, and there were ongoing discussions between city and county during delay in which they attempted to resolve matter.

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