

# **Bond Case Briefs**

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## **TAX - NEW JERSEY**

### **Township of Freehold v. CentraState Healthcare Services, Inc.**

**Tax Court of New Jersey - January 5, 2021 - 32 N.J.Tax 103**

Township appealed county board of taxation's dismissal of its petitions to impose omitted assessments and to revoke property tax exemptions given to taxpayer.

The Tax Court granted township's motions for partial summary judgment on reconsideration. Taxpayer moved for reconsideration and sought dismissal of township's omitted assessment complaints.

The Tax Court held that:

- Restoring tax-exempt property which ceases to be exempt to the tax rolls is governed by the exemption cessation statutory scheme;
- 20-day time limit for filing motion for reconsideration did not apply;
- Taxpayer did not state reason for reconsideration of the grant of partial summary judgment;
- The Tax Court would treat taxpayer's motions as if they had been filed as motions seeking dismissal of township's complaints; and
- Township could not resort to the general omitted assessment law to revoke assessor's grant of property tax exemption.