Bond Case Briefs

Municipal Finance Law Since 1971

TAX - NEW JERSEY

Freda by Acme v. City of Sea Isle City

Tax Court of New Jersey - March 5, 2024 - N.J.Tax - 2024 WL 948964

Taxpayer that operated a new supermarket filed tax appeal challenging property tax assessment.

City moved to dismiss.

The Tax Court held that:

- Unpaid non-residential development fee was not an unpaid "municipal charge" precluding tax appeal, and
- Unpaid planning board escrow fees were not unpaid "municipal charges."

An unpaid "municipal charge" that would prevent an appeal to the Tax Court challenging a property tax assessment from going forward is not merely a fee or imposition of a municipality; is part of a statutorily-specified class giving rise to a lien and eventual sale of the property.

Unpaid non-residential development fee relating to taxpayer's new supermarket was not an unpaid "municipal charge" that would preclude an appeal to the Tax Court challenging property tax assessment, where there was no statutory authorization creating a lien for the development fee.

Unpaid city planning board escrow fees relating to taxpayer's new supermarket were not unpaid "municipal charges" that would preclude an appeal to the Tax Court challenging property tax assessment, where governing statute did not mention that escrow fees were a lien or charge.

The law strictly construes a city's attempt to block a taxpayer's appeal to the Tax Court of a property tax assessment via the city's recalibration of the dynamic established by the Legislature regarding unpaid municipal charges as a bar to a tax appeal.

Copyright © 2026 Bond Case Briefs | bondcasebriefs.com