

New Jersey Extends Filing Deadline for Real Estate Tax Appeals Due to COVID-19

Client Alert

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In an Order entered by the New Jersey Supreme Court on March 19, 2020, the filing deadlines for 2020 tax appeals for both County Boards of Taxation and the Tax Court of New Jersey were extended to the later of May 1, 2020 or 30 days following a determination by Governor Phil Murphy that the COVID-19 State of Emergency declared under Executive Order 103 has ended.

Before the Order was entered, appeals were to be filed by April 1, 2020 (except as to the Monmouth County Board of Taxation - see below), unless the town performed a revaluation or reassessment, in which case the filing deadline was May 1, 2020.

Since the deadline for filing appeals of assessments on properties in Monmouth County with the Monmouth County Board of Taxation was January 15, 2020, the deadline for filing appeals to the Monmouth County Board of Taxation was not extended. However, property owners in Monmouth County with assessments in excess of \$1 million have until the extended date imposed by the Court's Order to file an appeal with the Tax Court of New Jersey.

The filing deadline extension provides more time for property owners to evaluate whether or not to file an appeal.

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