
GLENN A. GRANT, J.A.D.
Acting Administrative Director of the Courts

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May 1, 2013

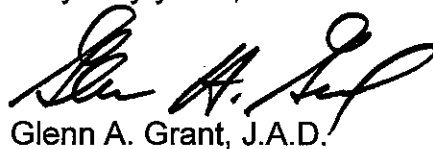
David J. Rosen
Legislative Budget and Finance Officer
Office of Legislative Services
State House Annex, P.O. Box 068
Trenton, New Jersey 08625-0068

Subj: Response to Follow-Up Question from the April 25 Assembly Budget
Committee Hearing

Dear Mr. Rosen:

This is written in response to the April 26, 2013 letter from Assemblyman Prieto, as Chair of the Assembly Budget Committee, following up on the Judiciary's April 25, 2013 hearing before the Committee and one question raised during that hearing that required a written response. As set forth in Assemblyman Prieto's letter, the question was posed by **Assemblyman Prieto** himself regarding the number of Tax Court cases over the past three years. Our response to that question is enclosed. Please let me know if the Committee would like any additional information on this subject or other subjects.

Very truly yours,



Glenn A. Grant, J.A.D.
Acting Administrative Director

enclosure

c: Hon. Vincent Prieto, Committee Chair
Charlene Holzbaur, Office of Management and Budget
Mary Messenger, Assembly Democratic Office
Jerry Traino, Assembly Republican Office
Anne Raughley, Office of Legislative Services
Steven D. Bonville, Chief of Staff
Deirdre M. Naughton, Director
Shelley R. Webster, Director

Question Posed by Assemblyman Prieto:

Please supply the committee with a breakdown of the tax court cases by state and local cases for the last three years.

Response:

Due to statutory deadlines, the Tax Court receives a majority of its direct filings during March and April each year, followed by appeals from county board judgments during July and August. The chart below reflects the number of state and local property tax appeals filed with the Tax Court for the past three court years, as well as those received during the current court year through 4/29/2013. Although it appears that the number of appeals filed declined for the court year ending 6/30/2012, as of the last day of the court year, an additional 6,470 appeals had been filed with the court but not docketed.

State & Local Property Tax Appeals for Court Years 2009-Present

Court Year Ending	Local Property Tax Appeals Filed	State & Equalization Tax Appeals Filed	Total	Pending Caseload Last Day of Period
6/30/2010	18,147	279	18,426 (a)	31,390
6/30/2011	19,274	502	19,776 (b)	35,699
6/30/2012	15,205	351	15,556 (c)	35,798
7/1/2012-4/29/2013	20,795	105	20,900 (d)	39,775 (e)

- (a) As of 6/30/2010, approx. 2,578 appeals were filed with the court but not docketed. These additional cases are not reflected in this total.
- (b) As of 6/30/2011, approx. 3,200 appeals were filed with the court but not docketed. These additional cases are not reflected in this total.
- (c) As of June 30, 2012, approx. 6,470 complaints were filed with the court but not docketed. These additional cases are not reflected in this total.
- (d) As of April 29, 2013, approx. 3,415 complaints were filed with the court but not docketed. These additional cases are not reflected in this total.
- (e) The actual number of pending cases should be 43,190 which includes the 3,415 not yet docketed.

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April 26, 2013

Honorable Glenn A. Grant
Acting Administrative Director
Administrative Office of the Courts
P.O. Box 037
Trenton, New Jersey 08625

Dear Judge Grant:

During the Judiciary's hearing before the Assembly Budget Committee on April 25, 2013 you indicated that a written response would be forthcoming to the following questions raised by a member of the committee:

Assemblyman Prieto:

- Please provide the committee with a breakdown of the tax court cases by state and local cases for the last three years.

We would appreciate your providing this information within the next five working days so that it may be utilized by the committee during its continued deliberations. Your response should be directed to us through the following address:

David J. Rosen
Legislative Budget and Finance Officer
Office of Legislative Services
State House Annex
P.O. Box 068
Trenton, New Jersey 08625-0068

Sincerely,

A handwritten signature in black ink that reads "Vincent Prieto" followed by a stylized monogram.

Vincent Prieto, Chairman
Assembly Budget Committee

c David J. Rosen, Legislative Budget and Finance Office
Charlene Holzbaur, Office of Management and Budget
Mary Messenger, Assembly Democratic Office
Jerry Traino, Assembly Republican Office
Anne Raughley, Office of Legislative Services