

Tax Court Assignments

Issued by: July 16, 1987
Chief Justice Robert N. Wilentz

Attached is a memorandum prepared by Judge Lasser indicating the kinds of cases that might be appropriate for you to assign to Tax Court Judges. I have reviewed the list and agree that the expertise of Tax Court Judges would be helpful in the categories set forth in Judge Lasser's memo. I assume that the Assignment Judges will keep in mind the potential availability of the Tax Court Judges for handling Superior Court matters and suggest that you especially keep in mind the class of cases listed below. Obviously you are not compelled to assign those or indeed any cases to Tax Court Judges but equally obviously where they have the time it can be most helpful to do so. The procedures mentioned in the memo are sensible and should be followed. If you have any questions about any of this please give me a ring.

TAX COURT OF NEW JERSEY

RE: Assignment of Tax Court judges to hear tax-related Superior Court cases.

- I. Cases in which state or local taxation is a principal issue.
 - A. It is appropriate for Tax Court judges to hear cases in which state or local taxation is a principal issue. If such a case is filed in the Superior Court but is within the jurisdiction of the Tax Court, the case may be transferred to the Tax Court after consultation between the Assignment Judge and the Presiding Judge of the Tax Court (to assure that the matter is within the jurisdiction of the Tax Court).
 - B. If the matter is not within the jurisdiction of the Tax Court, it may be assigned to a Tax Court judge with the consent of the Presiding Judge of the Tax Court (which consent will be based on the caseload and availability of a Tax Court judge). Except in unusual circumstances, the Tax Court will always agree to the assignment to a Tax Court judge of a Superior Court case in which state or local taxation is a principal issue. Examples of the types of cases in this category are:
 1. Prerogative writ matters seeking review of actions of a municipal governing body, tax assessor or tax collector with regard to administration of tax laws, or duties of tax assessors and tax collectors.
 2. Actions by foreign jurisdictions seeking enforcement of their tax laws against New Jersey residents.
 3. In rem tax foreclosure actions.
 4. Appointment of receiver for nonpayment of real property taxes.
 5. Tenant tax rebate cases.
 6. Actions in connection with payments in lieu of taxes by limited

- dividend entities.
7. Contract actions in which state or local taxation is a principal issue, *e.g.*, action against accountant for improperly preparing tax return.
- II. The foregoing applies to judges assigned to the Tax Court only, and not Tax Court judges assigned to the Superior Court who are responsible to the Assignment Judge in their assigned vicinages.

EDITOR-S NOTE

This memorandum of Judge Lasser supersedes the former directive #1-83 and provides a guide for the assignment of Superior Court matters to Tax Court judges.