

**RULES GOVERNING THE COURTS OF THE STATE OF NEW JERSEY**  
**RULE 8:5. PROCESS**

**Rule 8:5-1. Complaint as Process**

Process shall be the complaint. There shall be no summons or additional forms of process.

**Note:** Adopted June 20, 1979 to be effective July 1, 1979.

**Rule 8:5-2. By Whom Served**

The complaint may be served by any person of the age of eighteen years or older.

**Note:** Adopted June 20, 1979 to be effective July 1, 1979.

**Rule 8:5-3. On Whom Served**

(a) Review of Action of a County Board of Taxation or Direct Review by the Tax Court.

(1) A complaint by a taxpayer to review the action of a County Board of Taxation with respect to a property tax assessment shall be served on the County Board of Taxation and on the assessor and the Clerk of the taxing district in which the property is located.

(2) A complaint by a taxing district to review the action of a County Board of Taxation shall be served on the County Board of Taxation and, if the action to be reviewed involves the assessment of a specific parcel of property, on the taxpayer of said property and the assessor of the taxing district.

(3) A complaint by a taxpayer to review an action of the County Board of Taxation with respect to the property of another shall name the taxing district and name the owner or taxpayer, as shown on the last municipal tax duplicate, as parties defendant and shall be served on the County Board of Taxation, on the assessor and the Clerk of the Taxing District and on the taxpayer whose property tax assessment is the subject of the action.

(4) A complaint to review the action of a County Board of Taxation with respect to a County Equalization Table or Abstract of Ratables or any other action dealing with the equalization or apportionment of county taxes shall be served upon the County Board of Taxation and upon the Chief Executive Officer and the Clerk of the

Board of Chosen Freeholders of the County and upon the Clerk of every taxing district in the county and upon the Attorney General.

(5) A complaint to correct an error in an assessment pursuant to N.J.S.A. 54:51A-7 shall be served as follows:

(i) If by a property owner, upon the County Board of Taxation and the Clerk of the taxing district;

(ii) If by a taxing district, upon the County Board of Taxation and the property owner;

(iii) If by a County Board of Taxation, upon the Clerk of the taxing district in which the property is located and upon the property owner.

(6) A complaint to review an order of the County Board of Taxation requiring a taxing district to revalue shall be served upon the County Board of Taxation, upon the Clerk of the taxing district in which the property is located (unless the complaint is filed by the taxing district), upon the Director of the Division of Taxation and upon the Attorney General of the State of New Jersey.

(7) A complaint for direct review of an assessment pursuant to the provisions of N.J.S.A. 54:3-21, 54:4-63.11, 54:4-63.28, or 54:4-63.39 shall be served on the County Board of Taxation and on the assessor and the Clerk of the taxing district in which the property is located, unless the complaint is by a taxing district, in which case the Clerk of the taxing district need not be served.

(8) A plaintiff who is not the record owner of a property who files a complaint to contest a local property tax assessment, whether such complaint is by direct review pursuant to N.J.S.A. 54:3-21, 54:4-63.11, 54:4-63.28, or 54:4-63.39, or to review the action of a County Board of Taxation pursuant to N.J.S.A. 54:51A-1, shall caption the complaint with the name of the record owner of the property, the name of the plaintiff, and the relationship of the plaintiff to the record owner of the property. In such cases, the plaintiff shall serve a copy of the complaint, as well as any counterclaim, on the record owner of the property. The court, on application or on its own motion, may permit the owner to intervene as a party plaintiff, may require service on other tenants, or may take such other action as it deems appropriate under the circumstances.

(b) Review of State Tax Action.

(1) A complaint by a taxpayer to review an action of the Director of the Division of Taxation, any other state agency (including the Motor Vehicle Commission) with respect to a tax matter, or a county recording officer with respect to the realty transfer tax shall be served as to the former upon the state agency or as to the latter upon the county recording officer. In addition, said complaint shall be served upon the

Attorney General of the State of New Jersey, except that no service upon the Attorney General shall be required of a complaint to review the Director's denial of any homestead credit, rebate or refund program administered by the Division of Taxation. In cases arising under any homestead credit, rebate, or refund program administered by the Division of Taxation, the complaint shall be served on the Attorney General by the Clerk of the Tax Court as soon as practical after filing of the complaint.

(2) A complaint to review the apportionment valuations established by the Director of the Division of Taxation pursuant to N.J.S.A. 54:30A-16 et seq. or 54:30A-49 et seq. (Apportionment Valuations of Utilities, Franchise and Gross Receipt Taxes) shall be served upon the Director of the Division, upon the Attorney General of the State of New Jersey and upon the Clerk of every taxing district entitled to share in the apportionment.

(3) A complaint to contest the validity or amount of an assessment of Railroad Property or Franchise Taxes by the Director of the Division of Taxation shall be served pursuant to N.J.S.A. 54:29A-32 upon the Attorney General of the State of New Jersey, upon the Clerk of the Taxing District in which the property is located and, if the complaint is filed by the Attorney General or a taxing district, upon the taxpayer.

(4) A complaint by a taxing district to review the October 1 table of equalized valuations adopted by the Director of the Division of Taxation in accordance with N.J.S.A. 54:1-35.1 shall be served upon the Director of the Division of Taxation, the Attorney General of the State of New Jersey and the clerk of each taxing district that is a member of the same school district as the complaining taxing district.

(c) Subsequent Pleadings. Subsequent pleadings need be served only upon the parties in accordance with R. 1:5-2.

**Note:** Adopted June 20, 1979 to be effective July 1, 1979. Paragraph (a)(7) adopted and paragraphs (b)(1) and (2) amended July 8, 1980 to be effective July 15, 1980; paragraphs (a)(1), (2), (3) and (7) amended July 15, 1982 to be effective September 13, 1982; paragraph (a)(5) amended and paragraph (b)(4) adopted July 22, 1983 to be effective September 12, 1983; paragraph (a)(3) amended and paragraph (a)(8) adopted November 7, 1988 to be effective January 2, 1989; paragraph (a) caption and paragraphs (a)(7) and (8) amended and paragraph (c) adopted June 29, 1990 to be effective September 4, 1990; paragraph (a)(5) amended July 14, 1992 to be effective September 1, 1992; paragraph (a)(1) amended July 13, 1994; paragraph (b)(1) amended July 12, 2002 to be effective September 3, 2002; paragraphs (a)(7) and (a)(8) amended July 27, 2006 to be effective September 1, 2006; paragraph (b)(1) amended July 9, 2008 to be effective September 1, 2008; subparagraphs (a)(5)(ii) and (a)(7) amended July 19, 2012 to be effective September 4, 2012; paragraph (a)(8) amended August 1, 2016 to be effective September 1, 2016.

#### **Rule 8:5-4. Mode of Service of Complaint**

Service shall be made personally or by certified or registered mail, return receipt requested, as provided in R. 4:4-4 with the following exceptions:

(1) The County Board of Taxation shall be served by leaving a copy with the County Tax Administrator or with a person in charge of the office or by mailing a copy to the County Tax Administrator by ordinary mail.

(2) Service upon the assessor and the Clerk of a taxing district shall be by leaving a copy with the assessor or the person in charge of the office and by leaving a copy with the Clerk of the taxing district or the person in charge of the office, or by mailing copies to the assessor and the Clerk by ordinary mail.

(3) Service upon a taxpayer in a local property tax matter shall be:

(i) By personal service or by certified or registered mail, return receipt requested, upon the attorney who appeared for the taxpayer in the County Board of Taxation proceeding which resulted in the judgment contested in the complaint.

(ii) If there was no attorney for the taxpayer in the County Board of Taxation proceeding which resulted in the judgment contested in the complaint or if the complaint is a direct appeal by a taxing district pursuant to N.J.S.A. 54:3-21, service shall be made upon the taxpayer by personal service or by certified or registered mail, return receipt requested, and if by mail, at the address listed on the County Board of Taxation petition by the taxpayer, or if none, at the last known address as it appears on the last taxing district tax duplicate.

(iii) Consistent with due process of law, service by mail pursuant to this subsection shall have the same effect as personal service, and the mailing shall constitute effective service unless the mail is returned undelivered by the Postal Service.

(iv) When service by certified or registered mail, return receipt requested, is not effected initially because the mail is returned undelivered, the party making service may make reservice simultaneously by certified or registered mail, return receipt requested, and ordinary mail, and if the addressee refuses to claim or accept delivery of the certified or registered mail and if the ordinary mail is not returned, the simultaneous mailing shall constitute effective service, and the additional time required for service shall not affect the validity of the complaint.

(v) If service cannot be made by any of the modes provided by this rule, a taxpayer may be served as provided by court order, consistent with due process of law.

(4) Upon the state agency involved or upon the county recording officer by leaving a copy with the Director of the agency or county recording officer or the person in charge of his office or by mailing a copy to the Director of the agency or the county recording officer.

(5) Upon the Chief Executive Officer and upon the Clerk of the Board of Chosen Freeholders by leaving a copy with the Chief Executive Officer and with the Clerk or

with the person in charge of each of their offices, or by mailing copies to the Chief Executive Officer and the Clerk.

(6) On the Attorney General of the State of New Jersey in accordance with the provisions of R. 4:4-4(a)(7), except that service by the Tax Court Administrator in any homestead credit, rebate, or refund program cases under R. 8:5-3(b)(1) may be made in such manner as the Presiding Judge of the Tax Court may from time to time prescribe.

**Note:** Adopted June 20, 1979 to be effective July 1, 1979. Paragraphs (a)(4) and (6) amended July 8, 1980 to be effective July 15, 1980; paragraph (a)(2) amended July 15, 1982 to be effective September 13, 1982; paragraph (a)(3) amended November 2, 1987 to be effective January 1, 1988; caption and text amended June 29, 1990 to be effective September 4, 1990; paragraph (6) amended July 13, 1994 to be effective September 1, 1994; paragraph (6) amended July 9, 2008 to be effective September 1, 2008; paragraph (3)(ii) amended July 19, 2012 to be effective September 4, 2012.

### **Rule 8:5-5. Proof of service**

Proof of service shall be submitted at the time a complaint is filed unless service is by mail and is not effected initially, in which case subsequent proof of service by simultaneous mailing by certified or registered mail, return receipt requested, and ordinary mail shall be submitted when service is effected. For purposes of R. 8:5-3(a)(8), a plaintiff who is not the record owner of the property shall also file a proof of service of the counterclaim, if any, when the same is served by plaintiff on the record owner of the property. Such proof should include the date of service, the method of service utilized, and the name and address of the record owner of the property served.

**Note:** Adopted June 20, 1979 to be effective July 1, 1979; amended November 2, 1987 to be effective January 1, 1988; amended June 29, 1990 to be effective September 4, 1990; amended August 1, 2016 to be effective September 1, 2016.