

RULE 8:8. Trials

8:8-1. Trial by Court; Submission Without Trial

- **(a) Trial by Court.** All matters in the Tax Court shall be heard by a single judge sitting without a jury.
- **(b) Submission Without Trial.** A party may at any time upon notice to all other parties move the submission of a case for decision without trial, on the ground that sufficient facts have been admitted, stipulated, established by depositions or otherwise included in the record. The court may require the filing of any additional materials and briefs and oral argument, or it may direct that the matter be placed upon the trial calendar.

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

8:8-2. Assignment for Hearing

Cases shall be assigned for hearing by the Presiding Judge, who shall consider insofar as practical the convenience of the participants and the location of the property.

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

8:8-3. Consolidation and Severance

- **(a) Consolidation.** The Tax Court on its own motion or on a party's motion may consolidate actions if they present a common question of law or fact, involve the same property or related properties or the same or similar proofs.
- **(b) Severance.** The Tax Court on its own motion or on a party's motion may try actions or portions thereof separately when a single trial is likely to become confusing or protracted or when the court otherwise deems that separate trials would be advantageous.

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

8:8-4. Non-appearance

If any party fails to appear the court may order any one or more of the following:

- **(a)** In the absence of an appearance by a plaintiff, dismiss the complaint;
- **(b)** In the absence of an appearance by a defendant
 - **(1)** proceed to hear the matter on the designated date;
 - **(2)** dismiss the counterclaim, if any;
- **(c)** Take such other action authorized by Rule 1:2-4(a) as it shall deem appropriate.

Note: Adopted June 20, 1979 to be effective July 1, 1979; amended July 10, 1998 to be effective September 1, 1998.

8:8-5. Adjournments

- **(a) State Tax Cases.** Adjournments of pretrial conferences and trials will be granted only for good cause shown and may be subject to sanctions as provided by R. 1:2-4(a). Routine adjournments will not be permitted.
- **(b) Local Property Tax Cases.** Except as provided in R. 8:8-5(c), adjournments of pretrial conferences and trials will be granted only for good cause shown and may be subject to sanctions as provided by R. 1:2-4(a). Routine adjournments will not be

permitted. Failure to file the mandatory settlement conference report and certify that answers have been provided by all parties to standard form interrogatories shall result in a mandatory in-person conference with the assigned trial judge. The sanctions as provided by R. 1:2-4(a) other than dismissal of the complaint shall also be applicable to any party who without good cause fails to attend a mandatory settlement conference scheduled pursuant to R. 8:6-8.

- **(c) Standard Track Local Property Tax Cases.** In standard track local property tax cases having an assigned trial date within fourteen (14) months after the date of the filing of the complaint, the case manager, having confirmed that the parties have complied with the requisite procedures of R. 8:6-8, shall grant a request for an adjournment by the non-defaulting party within thirty (30) days after the scheduled mandatory settlement conference pursuant to R. 8:6-8, and shall schedule the trial after the fourteenth (14th) month but not later than the eighteenth (18th) month following the filing of the complaint.

Note: Adopted June 20, 1979 to be effective July 1, 1979; former text designated as paragraph (a), paragraph (a) caption adopted, and new paragraphs (b) and (c) adopted July 9, 2008 to be effective September 1, 2008.

8:8-6. Full Court Review

The Presiding Judge may designate a case for determination by the judges comprising the Tax Court, in lieu of determination by an individual judge. The decision of a majority of the judges shall be the decision in any such case reviewed by the entire Tax Court.

Note: Adopted November 1, 1985 to be effective January 2, 1986.