

RULES GOVERNING THE COURTS OF THE STATE OF NEW JERSEY RULE 8:9. JUDGMENT

Rule 8:9-1. Form of Judgment

The final determination of any matter heard by the Tax Court shall be by a judgment signed by the Court or by the Tax Court Administrator acting under the Court's direction. An interlocutory determination shall be by an order signed by the Court. Any proposed form of order shall provide the following language whereby the Tax Court may indicate whether the order constitutes a final judgment: "This order is a final judgment from which the time to file an appeal shall begin to run: Yes [] No []." Where a standard form of judgment is in use by the Tax Court, the judgment shall be in accordance with the form unless a party shall request a change in the form prior to the issuance of the judgment, in which case the form shall be settled and then submitted to the Court in accordance with R. 4:42-1.

Note: Adopted June 20, 1979 to be effective July 1, 1979; amended July 14, 1992 to be effective September 1, 1992; amended July 13, 1994 to be effective September 1, 1994; amended August 1, 2016 to be effective September 1, 2016.

Rule 8:9-2. Costs

Taxed costs shall not be allowed. Out-of-pocket costs may be allowed in special cases at the discretion of the Court for good cause shown.

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

Rule 8:9-3. Agreed Computations

Where a judge of the Tax Court has rendered an opinion, entry of judgment may be withheld to allow the parties to submit computations pursuant to the determination of the issues showing the correct amount of assessment deficiency, overpayment or underpayment. If the parties are in agreement as to the amount of the assessment deficiency, overpayment or underpayment to be incorporated in the judgment, they shall submit the agreed computations to the Court.

Note: Adopted June 20, 1979 to be effective July 1, 1979; amended July 13, 1994 to be effective September 1, 1994.

Rule 8:9-4. Failure to Agree on Computations

If the parties are unable to agree as to the amount of the assessment deficiency, overpayment or underpayment, the parties shall, on notice to the adverse party, submit proposed computations to the Court. The Court may then rule on the submissions or place the matter upon the motion calendar for disposition.

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

Rule 8:9-5. Judgment Pursuant to Stipulation

(a) Judgment in a local property tax matter may be entered upon stipulation of the parties supported by such proof as the Court may require.

(b) In a county subject to the provisions of the Property Tax Assessment Reform Act, N.J.S.A. 54:1-86 et seq., if the county assessor seeks to settle a property tax appeal filed pursuant to N.J.S.A. 54:3-21, the county assessor shall inform the municipality in which the property that is the subject of the appeal is located prior to entering into any final settlement agreement.

Note: Adopted June 20, 1979 to be effective July 1, 1979; former text redesignated as paragraph (a) and new paragraph (b) adopted July 19, 2012 to be effective September 4, 2012.