

## NOTICE TO THE BAR

### **TAX COURT FILING FEES – CORRECTIVE AMENDMENT TO RULE 1:43 – ELIMINATION OF FILING FEES FOR COUNTERCLAIMS BY TAXING DISTRICTS**

Pursuant to the limited authorization of N.J.S.A. 2B:1-7, the Supreme Court in 2014 adopted a number of revisions to filing fees, with those revised fees set forth in Rule 1:43, effective November 17, 2014. Among those revised filing fees were the following payable by taxing districts: (a) \$250 counterclaim filing fee in non-small claims cases, (b) \$50 additional contiguous parcel/condo in common ownership filing fee in non-small claims cases, (c) \$50 counterclaim filing fee in small claims cases, and (d) \$10 additional contiguous parcel/condo in common ownership filing fee in small claims cases. The Court has subsequently concluded that adoption of those four new filing fees for taxing districts was not consistent with two statutes that specifically exempt taxing districts from any filing fees for counterclaims (N.J.S.A. 22A:5-1 and 54:51A-10).

The Court accordingly on March 7, 2017 adopted amendments to Rule 1:43 so as to eliminate those four filing fees for taxing districts, effective immediately. The Court's amendatory order and the amendments to the rule are appended to this notice. The amendments – the elimination of these four counterclaim filing fees – are applicable only to taxing districts. The other Tax Court filing fees set forth in Rule 1:43 remain unchanged.

The Court further determined that all such fees collected since November 17, 2014 from taxing districts for filing counterclaims (in both small claims matters and non-small claims matters) shall be refunded to the taxing districts. Those refunds will be provided to the taxing districts once the process for doing so has been finalized.

Questions regarding this notice may be directed to Michelle M. Smith, Clerk of the Superior Court, by email at [michelle.smith@njcourts.gov](mailto:michelle.smith@njcourts.gov) or by telephone at 609-

421-6100 or to Cheryl Ryan, Clerk of the Tax Court, by telephone at 609-292-6989 or by email at [Cheryl.ryan@njcourts.gov](mailto:Cheryl.ryan@njcourts.gov).



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Glenn A. Grant, J.A.D.  
Acting Administrative Director of the Courts

Dated: March 16, 2017

**SUPREME COURT OF NEW JERSEY**

It is ORDERED that the attached amendments to Rule 1:43 of the Rules Governing the Courts of the State of New Jersey are adopted to be effective immediately.

For the Court,



Chief Justice

Dated: March 7, 2017

Rule 1:43. Filing and Other Fees Established Pursuant to N.J.S.A. 2B:1-7

The following filing fees and other fees payable to the court, revised and supplemented by the Supreme Court in accordance with N.J.S.A. 2B:1-7, are established effective November 17, 2014. All other filing fees or other fees not here listed are unchanged by the process set forth in N.J.S.A. 2B:1-7.

**All State Courts**

... no change

**Supreme Court**

... no change

**Superior Court, Appellate Division**

... no change

**Superior Court, Law Division, Civil Part**

... no change

**Superior Court, Law Division, Special Civil Part**

... no change

**Superior Court, Law Division, Chancery Part General Equity**

... no change

**Superior Court, Law Division, Chancery Part Family**

... no change

**Superior Court, Law Division, Criminal Part**

... no change

**Superior Court, Probation Division**

... no change

**Superior Court Clerk's Office**

... no change

**Tax Court**

<u>Fee Subject</u>	<u>Fee</u>	<u>Authority</u>
Filing motion in non-small claim, local, or state (small claims remains \$0)	\$50.00	Court Rule 8:12
Filing fee for non-small claims cases	\$250.00	N.J.S.A. 22A:5-1(a), Court Rule 8:12
Counterclaim in non-small claims cases for one parcel (non-taxing district)	\$250.00	Court Rule 8:12
[Counterclaim in non-small claims cases by taxing district]	[\$250.00]	[Court Rule 8:12]
[Additional contiguous parcel/condo in common ownership for counterclaim by a taxing district in non-small claims cases]	[\$50.00]	[Court Rule 8:12]

Filing fee for state and local property small claims cases	\$50.00	Court Rule 8:12
Counterclaim in small claims for one parcel (non-taxing district)	\$50.00	Court Rule 8:12
<del>[Counterclaim in small claims by taxing district]</del>	<del>[\$50.00]</del>	<del>[Court Rule 8:12]</del>
<del>[Additional contiguous parcel/condo in common ownership for counterclaim by a taxing district in small claims]</del>	<del>[\$10.00]</del>	<del>[Court Rule 8:12]</del>

Note: Adopted October 31, 2014 to be effective November 17, 2014; amended March 7, 2017 to be effective immediately.