DATE **NAME OF CASE (DOCKET NUMBER)**

8-9-21 Ian M. Kunesch v. Andover Twp. (007226-2013, 007942-2014, 003388-2015, 003298-2016, 000657-2017, 000823-2018, 002702-2019)

Tax Court: Ian M. Kunesch v. Andover Twp., Docket Nos. 007226-2013; 007942-2014; 003388-2015; 003298-2016; 000657-2017; 000823-2018; 002702-2019, opinion by Bianco, J.T.C., decided July 29,2021. For plaintiff – Jeffrey D. Gordon (Archer & Greiner, PC, attorney), for defendant – Fred Semrau and Robert J. Rossmeissl (Dorsey & Semrau, LLC, attorney).

Plaintiff, Ian Kunesch ("Mr. Kunesch"), timely filed local property tax appeals with this court for tax years 2013-2019, challenging the assessments imposed by defendant ("Township") on certain real property ("Property") located in the Township. The Township moved to dismiss those complaints on grounds Mr. Kunesch is not an aggrieved taxpayer within the meaning of N.J.S.A. 54:3- 21, given that he executed a deed in lieu of foreclosure to the lending bank, which stripped him of standing to bring his tax appeals. The court determined that the Township's motions were without merit, and that Mr. Kunesch has standing to proceed. The court concluded that the lending bank and Mr. Kunesch intended for Mr. Kunesch to remain the owner and in possession of the Property unless he defaulted, at which point the second of two Deeds in Lieu of Foreclosure executed would be recorded. Furthermore, the court found that the second Deed in Lieu of Foreclosure is more appropriately characterized as an equitable mortgage because it was in essence security for a loan. Finally, the court rejected the Township's argument that Mr. Kunesch was judicially estopped from bringing these tax appeals by finding no miscarriage of justice in proceeding with these matters.

7-2-21 Senior Citizens United Community Services, Inc. v. Director, Division of Taxation (008789-2019, 005999-2020)

Tax Court: Senior Citizens United Community Services v. Dir., Div. of Tax'n; Docket Nos. 008789-2019 and 005999-2020, opinion by Cimino, J.T.C., decided July 1, 2021. For plaintiff – Dale W. Keith (Keith & Keith, attorneys).; for defendant – Jamie M. Zug (Gurbir S. Grewal, Attorney General of New Jersey, attorney).

Held: The Motor Fuel Tax and the Petroleum Products Gross Receipts Tax provide an exemption for special and rural transportation services provided by "autobuses." The parties disagree as to whether a definition of autobus found in Title 48 (Public Utilities) is incorporated into Title 54 (Taxation). Reviewing the legislative history as well as the wording of the amendments to the exemption statute over the years, the court held that the Legislature did not intend to incorporate the definition of autobus found in Title 48 into Title 54. As a result, the taxpayer qualifies for the exemption.

6-8-21 Michael J. Morley, III, Executor, etc. v. Director, Division of Taxation (07443-2020)

Tax Court: Michael J. Morley, III, Executor of Estate of Linda A. Cerritelli v. Director, Division of Taxation, Docket No. 007443-2020; opinion by Sundar, P.J.T.C., decided June 7, 2021. For plaintiff - Francis P. Maneri, Kristen L. Behrens, and Sarah Gremminger (Dilworth Paxson, LLP, attorney); for defendant - Heather Lynn Anderson (Gurbir S. Grewal, Attorney General of New Jersey, attorney).

Held: Amounts to be included in the decedent's gross estate for purposes of New Jersey's Estate Tax are the sums actually recovered under a survival claim action as provided under the New Jersey Transfer Inheritance Tax laws. The State's estate tax and inheritance tax statutes can and should be read in pari materia because both laws address the same subject: the corpus or the estate of a decedent, and because assets includible in the estate for estate tax purposes are those which are transferred to a beneficiary for inheritance tax purposes. Therefore, the legislative intent to include the sums actually recovered under a survival claim action in a decedent's estate for inheritance tax purposes also extends to their inclusion in the decedent's estate for estate tax purposes. The recovered amounts are deemed to be the value of the survival claim action as of the decedent's date of death.

5-28-21 R.O.P. Aviation Inc. v. Director, Division of Taxation (01323-2018)

Tax Court: R.O.P. Aviation Inc. v. Director, Division of Taxation, Docket No. 001323-2018; opinion by Sundar, P.J.T.C., decided May 27, 2021. For plaintiff – Leah Robinson and Brian Kittle (Mayer Brown LLP, Esq.); for defendant – Michael J. Duffy (Gurbir S. Grewal, Attorney General of New Jersey, attorney).

Held: Plaintiff's partial summary judgment motion to void defendant's audit adjustment to its carried forward net operating loss (NOL) deduction is granted and defendant's cross-motion to amend its expert report to substantiate such adjustment is denied. The NOL deduction in the open (i.e., within the statute of limitations) audited tax years 2012-2015 derive from losses generated in 2007-2011, closed tax years because they were beyond the statute of limitations for audit under N.J.S.A. 4:49-6. Since the closed tax years were never audited by defendant, disallowing the carried forward NOLs from those years is tantamount to reopening and auditing the closed years and indirectly collecting additional tax that flows from the closed years. This is impermissible and time barred under N.J.S.A. 54:49-6. Defendant's broad discretion under N.J.S.A. 54:10A-10 to determine a taxpayer's fair and reasonable corporation business tax is nevertheless limited by the four-year statute of limitations under N.J.S.A. 54:49-6. Since the NOL adjustment is time barred, defendant's cross-motion for partial summary judgment to have its expert's report amended to substantiate the validity of such adjustment is moot and thus denied.

4-21-21 Ocean Grove Camp Meeting Ass'n of The United Methodist Church v. Township of Neptune (013693-2017)

Tax Court: Ocean Grove Camp Meeting Ass'n of The United Methodist Church v. Township of Neptune, Docket No. 013693-2017; opinion by Sundar, P.J.T.C., decided April 20, 2021. For plaintiff – James M. McGovern, Jr. (Davison, Eastman, Muñoz, Paone, P.A., attorneys); for defendant – Gene J. Anthony (Law Offices of Gene J. Anthony, attorney).

Held: Defendant taxing district's denial of plaintiff taxpayer's local property tax exemption under N.J.S.A. 54:4-3.6 is reversed. There is no evidence that the subject property, plaintiff's Christian retreat center, was leased to for-profit entities or used for non-tax-exempt purposes since the visitors and the activities on the subject property were religious or charitable oriented. That plaintiff did not provide its own religious program, and that it charged fees for overnight stays in its guest rooms does not endanger the tax exemption since N.J.S.A. 54:4-3.6 permits a non-profit charitable entity to be partly supported by occupancy fees, and there is no requirement that plaintiff must wholly occupy the subject property. For the same reason, the fact that plaintiff allows the property to be used by non-profit secular groups or occasionally by individuals does not disqualify the property from tax exemption.

3-29-21 Gentile v. Director, Division of Taxation (013601-2017)

Tax Court: Nicholas L. Gentile, Jr., et al. v. Dir., Div. of Taxation,;Docket No. 013601-2017; opinion by Bedrin Murray,J.T.C., decided March 26, 2021. For plaintiff – Nicholas L. Gentile, Jr. and Doreen A. Gentile (Self-Represented); for defendant – Jamie M. Zug (Gurbir S. Grewal, Attorney General of New Jersey, attorney).

Held: Defendant's motion for summary judgment seeking dismissal of a complaint challenging the assessment of New Jersey gross income tax ("GIT") as to an "innocent spouse" husband is denied. Plaintiffs, a married couple filing jointly, failed to report approximately $900,000 in income for tax years 2006-2010 that the wife, an accountant, attained from criminal activity unknown to her husband. Plaintiffs urge the husband should be relieved of joint and several liability attaching to joint GIT filers under N.J.S.A. 54A:8-3.1(c), citing the equitable remedy afforded to an "innocent spouse" in 26 U.S.C. § 6015. Defendant contends no such relief is afforded a taxpayer under New Jersey law; further, plaintiffs' joint and several liability for GIT includes profit from criminal activity under N.J.S.A. 54A:5-1(o). An audit of plaintiffs' tax returns resulted in an assessment and civil fraud penalty being imposed after expiration of the three-year statutory period for assessing GIT under N.J.S.A. 54A:9-4(a). As such, there must be a showing that "[a] false or fraudulent return [was] filed with intent to evade tax." Ibid. The record is devoid of proof that the husband filed a false or fraudulent return for tax years 2006-2010 with an intent to evade tax, nor is any such claim advanced by defendant. Defendant's reliance on the absence of innocent spouse relief under New Jersey law in support of the motion is misplaced. Joint and several liability of taxpayers filing joint GIT returns does not relieve defendant of the burden to prove the statutory exemption set forth in N.J.S.A. 54A:9-4(c)(1)(B). See Anita K. Leather v. Dir., Div. of Taxation, 31 N.J. Tax 285 (Tax 2019). As the record is unsettled in this regard, defendant's motion for summary judgment is not ripe.

3-11-21 Nicholas L. DePace, M.D. v. Director, Division of Taxation (13396-2019)

Tax Court: Nicholas L. DePace M.D. v. Dir., Div. of Taxation; Docket No. 013396-2019, opinion by Cimino, J.T.C., decided December 21, 2020. Released for publication: March 10, 2021. For plaintiff – Jack A. Myerson and Matthew L. Miller (Myerson & O'Neill, attorneys).; for defendant – Ramanjit K. Chawla, Deputy Attorney General (Gurbir S. Grewal, Attorney General of New Jersey, attorney).

Held: Under existing law, Gross Income Tax is due from both the qui tam plaintiff and the attorney representing the qui tam plaintiff on the portion of the award payable to the attorney as fees. Qui tam actions are brought by private citizens on behalf of the government alleging waste and fraud. The private citizen is entitled to an award which constitutes a percentage of the government's recovery. While an argument can be made that only the attorney is liable for Gross Income Tax on the attorney's fee portion of the award, a recent attempt to change the law to only tax the attorney was vetoed by the Governor. The court is constrained to respect the legislative process for which the Governor is a part.

3-3-21 Washington Shopping Center, Inc. v. Washington Township (5517-2016)

Tax Court: Washington Shopping Center, Inc. v. Washington Township; Docket Nos. 005517-2016, 002869-2017, 006408-2018, opinion by Novin, J.T.C., decided February 11, 2021, and released for publication March 2, 2021. For plaintiff – Lawrence S. Berger (Berger & Bornstein, LLC, attorneys); for defendant - Martin Allen (Di Francesco, Bateman, Kunzman, Davis, Lehrer & Flaum, P.C., attorneys).

During trial, the court concluded that plaintiff could not compel the testimony of defendant's proposed testifying expert against the proposed testifying expert's wishes, or without his consent. Additionally, the court determined that plaintiff offered no evidence that defendant's proposed testifying expert witness possessed superior knowledge of the facts or that his testimony would have elicited more meaningful insight into the property than plaintiff's testifying expert. Accordingly, the court declined to apply an adverse inference charge. The court further concluded that post-trial briefs must be confined to the facts disclosed in the trial record, or those reasonably suggested by the evidence introduced during trial. In affirming the local property tax assessments, the court found plaintiff's expert's highest and best use analysis flawed and his conclusion that approximately sixty-one percent of the subject property's building area should be demolished not credible.

2-24-21 Andrew & Laura Botwin v. Director, Division of Taxation (013411-2019)

Tax Court: Andrew & Laura Botwin v. Dir., Div. of Taxation, Docket No. 013411-2019; opinion by Bianco, J.T.C., decided February 23, 2021. For plaintiffs – Andrew Botwin (self-represented); for defendant – Miles Eckardt (Gurbir S. Grewal, Attorney General of New Jersey, attorney).

Plaintiffs, Andrew and Laura Botwin, sought to transfer the trade-in tax credit from the purchase of their first vehicle which was returned under the Lemon Law (N.J.S.A. 56:12-32(a)(1)), to a subsequent purchase of another vehicle from a different dealer. The court determined that the defendant, Director, Division of Taxation, was entitled to summary judgment under R. 4:46-2(c), finding that the Botwins did not qualify for a trade-in credit on the purchase of the second motor vehicle under the plain language of N.J.S.A. 54:32B-2(oo) and N.J.A.C. 18:24-7.4, because their purchase of the second vehicle and the use of their trade-in vehicle for a reduction in sales price did not occur at the same time as contemplated by the law. The court concluded that when the Botwins accepted a full refund for their first vehicle as their relief under the Lemon Law, as opposed to a replacement vehicle, they surrendered their trade-in credit on the purchase of a second vehicle from another dealer. The court also rejected the Botwins' argument that they were double taxed because in this case there were two separate, taxable events under N.J.S.A. 54:32B-3(a), and they were reimbursed for taxes paid for the first vehicle.

2-24-21 Fifth Third Equipment Finance Company v. Director, Division of Taxation (013380-2018)

Tax Court: Fifth Third Equipment Finance Co. v. Dir., Div. of Taxation,span> Docket No. 013380-2018, opinion by Sundar P.J.T.C., decided February 23, 2021. For plaintiff - Kenneth R. Levine argued the cause, Kyle O. Sollie, attorney of record and on the brief; Matthew L. Setzer, on the brief (Reed Smith, LLP, attorneys); for defendant - Michael J. Duffy (Gurbir S. Grewal, Attorney General of New Jersey, attorney).

Held: N.J.S.A. 54:10A-4(k)(6)(E) (Subparagraph E) disallowed a deduction of net operating loss (NOL) carryovers for tax years 2002-2005 (100% for 2002 and 2003, 50% for 2004 and 2005), but also extended the normal seven-year period of the carryover losses for a period commensurate with the suspension period(s) “if and only to the extent” the NOL carryover deduction was disallowed under Subparagraph E. Defendant’s construction that Subparagraph E does not permit extending the carryover period if in a suspension period there was no income to absorb an NOL carryover, is reasonable. Consideration must be given to the first-in-line, first-in-time sequence of using an NOL carryover specified in N.J.S.A. 54:10A-4(k)(6)(B) for purposes of implementing Subparagraph E. While plaintiff is incorrect in arguing that the extension period for NOL carryovers is four years for each NOL carryover that could have been used to offset income in the suspension year(s), the court agrees, in part, with plaintiff’s proffered computation of the NOL carryovers and extension periods under defendant’s construction of Subparagraph E. Although defendant did not apply its regulation, N.J.A.C. 18:7-5.17(c), in computing the extension period(s) and amount of NOL carryovers but followed a 2015 bench opinion of the Tax Court in this regard, the court finds the regulation invalid as it imposes a condition beyond the scope of the language and intent of Subparagraph E. The court affirms defendant’s denial of plaintiff’s refund claim attributable to the Alternative Minimum Assessment tax credits.

1-7-21 Eagle Rock Convalescent Center v. Twp. of West Caldwell (7 complaints) (06780-2008)

Tax Court: Eagle Rock Convalescent Center v. Township of West Caldwell; Docket Nos. 006780-2008; 008154-2009; 002089-2010; 010834-2011; 000264-2012; 000868-2013; 005687-2014, opinion by Nugent, J.T.C., decided January 6, 2021. For plaintiff – Daniel J. Pollok, Esq. (Brach Eichler L.L.C., attorneys); for defendant – Levi Kool*, Esq. (O'Donnell McCord, P.C., attorneys).

*Levi Kool argued the matters but the opinion is being sent to the current municipal attorney, Joseph McGlone.

Taxpayer, Nursing Home filed complaints alleging the property was over-assessed. Utilizing the income and cost approaches Taxpayer's appraisal expert reconciled the concluded values opining that the property's market value exceeded the value as equalized. Under the income approach the expert utilized the property's actual income and expenses as economic rent in the absence of market leases. The court rejected the proofs as insufficient and found the allocation between income attributable to the business versus the real estate to be lacking. The court found the value conclusion reached under the cost approach unreliable where Taxpayer's expert utilized the Marshall & Swift, SwiftEstimator computer program for all tax years. The program's scientific reliability has yet to be established, and it yielded inconsistent results in this case. West Caldwell relied on two appraisal experts who both utilized only the cost approach. Because of a town-wide 2011 revaluation, West Caldwell's revaluation first expert opined on value for tax years 2011 and 2012. The second expert utilized the SwiftEstimator software for the remaining tax years a method not accepted by the court, and where the proofs revealed a similar inconsistency in the computer output. The assessments were affirmed for lack of proofs for tax years 2008-2010, and 2013 and 2014. The court accepted Taxpayer's expert's land value, and the replacement cost new under the cost approach opined by West Caldwell's revaluation expert using the Marshall & Swift calculator method. The court found no basis to apply external obsolescence or functional non-curable obsolescence but applied depreciation for physical and functional curable obsolescence. Finding the assessments for tax years 2012 fell within the common level range the court affirmed the assessment. The court also affirmed the assessment for tax year 2011 since West Caldwell did not file a counterclaim, thus, the court cannot increase the assessment.

1-6-21 Twp. of Freehold v. Centrastate Healthcare Services, Inc (0047-2016/48-2016)

Tax Court: Township of Freehold v. CentraState Healthcare Services, Inc., Docket Nos. 000047-2016; 000048-2016; opinion by Sundar, J.T.C., decided January 5, 2021. For plaintiff – Martin Allen, Esq. (DiFrancesco Bateman et al., P.C. (Kevin A. McDonald, Esq. and Wesley E. Buirkle, Esq., on the brief); for defendant – David B. Wolfe, Esq. (Skoloff & Wolfe, P.C.)

Held: Plaintiff taxing district's omitted assessment complaints for tax years 2014 and 2015 are dismissed for failure to file timely appeals. Although the court, in January 2018, after reconsideration, had granted partial summary judgment motions to plaintiff taxing district denying local property tax exemption to an office condominium owned by defendant (CHSI) because CHSI was a for-profit entity, the lack of the court's subject matter jurisdiction can be raised at any time, especially as to non-final interlocutory orders. Therefore, although CHSI's motions do not state a cause of action for reconsideration under R. 4:49-2, the court deems them as motions to dismiss under R. 1:6-2 for untimely filing. Those motions are granted pursuant to the ruling in Borough of Red Bank v. RMC-Meridian Health, 30 N.J. Tax 551 (Tax 2018), aff'd, 2019 N.J. Super. Unpub. LEXIS 574, *1 (App. Div.), motion for leave to appeal denied, 238 N.J. 455 (2019), and the taxing district's omitted assessment complaints are dismissed for lack of subject matter jurisdiction. As a result of the dismissals, claims raised by both parties pertaining to valuation of the property do not survive.

1-4-21 30 Journal Square Partners, LLC v. City of Jersey City (09666-2020)

Tax Court: 30 Journal Square Partners, LLC v. City of Jersey City Docket No. 9666-2020; opinion by Brennan, J.T.C., decided December 30, 2020. For plaintiff – David B Wolfe (Skoloff & Wolfe, P.C.,attorneys); for defendant – David J. Yanotchko (Florio Kenny Raval,LLP, attorneys) and Robert D. Blau (Blau & Blau, attorneys).

Taxpayer's motion requesting an Order verifying the exclusive jurisdiction of the Tax Court in the event of a dual filing with both the Tax Court and the County Board of Taxation, and requiring the party that filed with the County Board of Taxation to withdraw their appeal(s) with prejudice. The Tax Court confirmed its exclusive jurisdiction but ordered the county board filer to request a judgment of dismissal without prejudice from the County Board of Taxation. The court held that N.J.S.A. 54:3-21(a) did not require a withdrawal with prejudice of the county board petition(s) thereby limiting the party that filed with the county board to a timely counterclaim in order to proceed with its independent right to litigate a property tax appeal.

11-2-20 B & D Assoc., Ltd. V. Township of Franklin (06112-2017)

Tax Court: B & D Assoc., LTD. v. Township of Franklin Docket Number 6112-2017 and 6387-2018, opinion by Brennan, J.T.C.,decided October 26, 2020. For plaintiff – Lawrence S. Berger (Berger & Bornstein LLC, attorneys); for defendant – Gregory B. Pasquale (Shain Schaffer PC, attorneys)

Held: The municipality's summary judgment motion was denied.Municipality's summary judgment motion challenged a property owner's standing to pursue tax appeals during a time when the property was in foreclosure and tax payments were made by the mortgagee. The Tax Court found that an owner of real property has a sufficient stake in the property's tax assessment while it holds title to the property and therefore qualifies as an aggrieved taxpayer pursuant to N.J.S.A. 54:3-21. The court held that plaintiff had standing to appeal the 2017 and 2018 tax assessments as it held title to the property until at least August 8, 2018, which was beyond the October 1 valuation date and the April 1 filing date for those years.

10-21-20 Metz Family Ltd. Partnership v. Township of Freehold (1064-15, 482-16, 783-17)

Tax Court: Metz Family Ltd. Partnership v. Township of Freehold, Docket Nos. 001064-2015; 000482-2016; 000783-2017;opinion by Sundar, J.T.C., decided October 20, 2020. For plaintiff - Daniel J. Pollak and Michael Rienzi (Brach Eichler, L.L.C. attorney); for defendant - Martin Allen and Wesley E. Buirkle (DiFrancesco, Bateman, Coley, Yospin, Kunzman, Davis, Lehrer & Flaum, P.C., attorney); for the Monmouth County Board of Taxation and the Director, Division of Taxation - Abiola G. Miles and Michelline Capistrano Foster (Gurbir S. Grewal, Attorney General of New Jersey, attorney).

Held: Defendant's motions to require joinder of the Monmouth County Board of Taxation and the Director, Division of Taxation under R. 4:28-1 are granted. Only these two governmental entities can explain why they considered, verified, and certified the annual assessments in the defendant to be "reassessments" excepted from the application of the Chapter 123 ratio (or the average ratio), which is an issue of first impression and involves significant public interest.

10-5-20 Grace Ashkenazi v. Borough of Deal (434-17; 107-18; 1026-19) (003525-2016)

Tax Court: Grace Ashkenazi v. Borough of Deal, Docket Nos.003252-2016; 000434-2017; 000107-2018; 001026-2019, opinion by Sundar, J.T.C., decided October 2, 2020. For plaintiff – Michael I. Schneck (Schneck law Group, LLC, attorney); for defendant – Martin M. Barger (Barger & Gaines, attorney).

Held: Plaintiff's appraiser's sales comparison approach as a valuation methodology for the subject property, a 11,330 square-feet single-family home located on a 2.54-acre lot, is rejected due to the quantum of adjustments and reliance on a computer-generated linear regression computation as the basis for certain adjustments. The court agrees with defendant's appraiser (who found the subject property's value to be lesser than the assessment for each tax year) that the cost approach was the most credible valuation methodology and accepts his land value conclusions. Based on the cost data included in plaintiff's appraiser's report, and other credible cost provisions, and after using higher depreciation rates than used by defendant's appraiser, the court finds the value of the subject property at an amount lesser than defendant's appraiser value conclusions for each tax year. The court will decide the issue of whether the average ratio should apply in a separate hearing.

9-28-20 National Winter Activity Center v. Director, Div. of Taxation (08480-2017)

Tax Court: National Winter Activity Center v. Dir., Div. of Taxation, Docket No. 008480-2017; opinion by Bianco, J.T.C., decided September 25, 2020. For plaintiff – Cara A. Parmigiani (Law Office of Cara A. Parmigiani LLC, attorney); for defendant - Joseph A. Palumbo (Director, Division of Taxation, attorney); for movant – Joshua A. Zielinski (O'Toole Scrivo, LLC, attorneys).

The court held that the movant, Vernon, satisfied the requirements for intervention as of right under R. 4:33-1, and granted Vernon's motion to intervene, finding that Vernon has a legitimate interest in the subject of the litigation due to its authorization to use the funds in its municipality to further the purposes of the Fair Housing Act (N.J.S.A. 52:27D-301 to 329.9). The court also found that Vernon's interest in the litigation was not adequately represented by the named defendant, the Director, and that the Municipality's presence is necessary in cases where it is the ultimate user of the funds. Further, the court decided that Vernon's application is timely because Vernon did not have actual notice of the pending litigation. The court rejected the Plaintiff's motion to transfer the fees held in escrow by Vernon to the State because Vernon is the ultimate user of the funds, given that Vernon has obtained authorization to assess and maintain Non-Residential Development Fee funds under N.J.S.A. 52:27D- 329.2(a),(b).

9-24-20 Erin B. O'Connell v. Township of Neptune (09640-2020)

Tax Court: Erin B. O'Connell v. Township of Neptune, Docket No. 009646-2020, opinion by Sundar, J.T.C., decided September 23, 2020. For plaintiff – Erin B. O'Connell (self-represented);for defendant – Gene J. Anthony (Law Offices of Gene J. Anthony, attorney).

Held: Defendant's motion to dismiss plaintiff's complaint as untimely filed is denied. Although plaintiff's complaint to the Tax Court was filed on June 30, 2020, thus, beyond the deadline for filing complaints from the judgment of a county board of taxation, she benefits from the filing deadline extension due to COVID-19. Such extension was specifically provided for by the Orders of the New Jersey Supreme Court which culminated into law (L. 2020, c. 35). Although that law specifically excepts the tolling of appeal deadlines for properties which are located in Monmouth County (since Monmouth County participates in the Assessment Demonstration Program), and plaintiff's property is located in Monmouth County, it does not affect the court's conclusion. This is because the law applies only to "appeals filed with a county board of taxation," and not as here, to appeals filed with the Tax Court from a county board of taxation's judgment.