



STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
PO BOX 240  
TRENTON, N.J. 08695-0240

CHRIS CHRISTIE  
GOVERNOR

KIM GUADAGNO  
LIEUTENANT GOVERNOR

ANDREW P. SIDAMON-ERISTOFF  
STATE TREASURER

DIRECTOR'S OFFICE  
Tel (609) 292-5185  
FAX – Trenton (609) 984-2061

**TO: ALL COUNTY TAX ADMINISTRATORS and  
ALL COUNTY BOARDS OF TAXATION PRESIDENTS**

**FROM: CHERYL FULMER, ACTING DIRECTOR *CF*  
DIVISION OF TAXATION**

**DATE: MAY 25, 2010**

**Please be advised that for Tax Year 2010 no extension of time to hear and determine appeals will be granted beyond August 31, 2010.**

*N.J.S.A. 54:3-26 states, in part: "The county board of taxation shall hear and determine all...appeals within 3 months after the last day for filing such appeals..." In addition, N.J.S.A. 54:3-26.1 states, in part: "In the event a county board of taxation cannot hear and determine any one or more appeals within the time prescribed in R.S. 54:3-26, it may apply to the Director of the Division of Taxation for extension of the time within which the appeal or appeals may be heard and determined."*

In the past, county boards of taxation have been granted an extension of time by the Director, on a case-by-case basis, beyond August 31, 2010. That will not occur this year. It is imperative that you schedule and hold hearings on a sufficient number of days to make determinations and finalize all petitions of appeal for this year by August 31, 2010.

Thank you in advance for your assistance and anticipated cooperation in this important matter.

CF: GDC  
C: Patricia Wright, Assistant Director, Division of Taxation  
C: Christopher Jeter, Assistant State Treasurer