

Township of West Milford

Passaic County, New Jersey

~ Resolution 2018 - 121 ~

RESOLUTION OF THE TOWNSHIP OF WEST MILFORD, COUNTY OF PASSAIC AND STATE OF NEW JERSEY AUTHORIZING THE SETTLEMENT OF THE TAX APPEAL ENTITLED HELPING PEOPLE HELP THEMSELVES CORP. V. WEST MILFORD TOWNSHIP

WHEREAS, appeals of the 2010 through 2017 real property tax assessment of Block 5301, Lots 39 and 39.01 located at 445 Morestown Road in the Township of West Milford have been filed; and

WHEREAS, said property is owned by Helping People Help Themselves; and

WHEREAS, the premises were initially exempt as a result of the open space application funding and the proposed uses for the properties; and

WHEREAS, after further review and evaluation of the uses of the properties, the Tax Assessor deemed the property to be taxable beginning in 2010 through 2017; and

WHEREAS, the property owner challenged the denial of exemption by the Township of West Milford in the State Tax Court of New Jersey for the years 2010 through 2017; and

WHEREAS, the parties, at the conclusion of discovery and extensive motions, have reached a settlement whereby the property owner has conceded that the property is taxable for the years 2010 through 2017 and as part of the settlement the assessments will be adjusted; and

WHEREAS, the total taxes remitted from 2010 through 2017 amount to over \$128,000 as a result of the Township's denial of the exemption of which, as part of this settlement, \$116,000 shall be paid to the Township; and

WHEREAS, the Township Attorney is of the opinion that it is in the best interest of the Township to settle these appeals.

NOW, THEREFORE, BE IT RESOLVED, by the Township Council of the Township of West Milford in the County of Passaic, State of New Jersey, as follows:

1. The plaintiff's challenge to the Township's denial of exempt status is hereby withdrawn and the property for the years in question is stipulated as taxable.
2. The settlement as to the assessed value shall be adjusted as follows:

	YEAR	ORIGINAL ASSESSMENT	PROPOSED ASSESSMENT
Block 5301, Lot 39	2010	\$279,900.00	\$251,910.00
	2011	\$265,800.00	\$239,220.00
	2012	\$343,800.00	\$309,420.00
	2013	\$10,300.00	\$9,270.00
	2014	\$10,300.00	\$9,270.00
	2015	\$626,100.00	\$563,490.00
	2016	\$626,100.00	\$563,490.00
Block 5301, Lot 39.1	2017	\$375,400.00	\$337,860.00
	2013	\$253,500.00	\$228,150.00
	2014	\$253,500.00	\$228,150.00
	2015	\$253,500.00	\$228,150.00
	2016	\$253,500.00	\$228,150.00
Block 5301, Lot 40	2017	\$250,700.00	\$225,630.00
	2013	\$180,500.00	\$162,450.00

3. All refund checks are to be made payable to the attorneys for the taxpayer and the taxpayer unless taxes are unpaid, in which case the refund is made to the lienholder or the Township. Refunds are to be made within 60 days from the date of the entry of Judgment and interest is waived on said refunds on the condition that the refund is paid within 60 days from the date of the entry of Judgment.

4. All municipal officials are hereby authorized to take whatever actions may be necessary to implement the terms of this Resolution.

5. The Tax Collector is hereby authorized to credit and/or refund the appropriate taxes in accordance with the terms of this Resolution.

6. This Resolution shall take effect immediately.

Adopted: April 18, 2018

Adopted this 18th day of April, 2018
and certified as a true copy of an original.

Antoinette Battaglia, Township Clerk