

# Township of West Milford

Passaic County, New Jersey

## ~ Resolution 2021 – 356 ~

### **RESOLUTION OF THE TOWNSHIP OF WEST MILFORD, COUNTY OF PASSAIC, STATE OF NEW JERSEY AUTHORIZING THE FORECLOSURE OF TAX SALE CERTIFICATE NO. 12-0078, BLOCK 7214, LOT 3, BEARFORT ROAD, WEST MILFORD, NEW JERSEY**

**WHEREAS**, pursuant to the provisions of N.J.S.A. 54:5-104.29 et seq., the Tax Collector has certified to the Municipal Council for the Township of West Milford, in the County of Passaic, a municipality of the State of New Jersey, is the holder of a certain Tax Sale Certificate, No. 12-0078 covering the lands and premises situated in the Township of West Milford shown on the Tax Maps as Block 7214, Lot 3, Bearfort Road, in the amount of \$319.52 as of March 27, 2012 the date of the tax sale herein, not including subsequent liens, municipal charges which are made a part hereof; and

**WHEREAS**, title searches reveal several federal tax liens pursuant to the Internal Revenue Code, filed by the United States of America, against the assessed owner, Steven Castronova and Christine Castronova regarding an interest in the subject property. The federal tax liens were issued on January 6, 2017 (\$61,183.56), June 28, 2017 (\$15,073.88) and November 15, 2017 (\$1363.44); and

**WHEREAS**, Pursuant to N.J.S.A.54:5-87, in order to debar and foreclose a lien held by the United States of America or any agency or instrumentality thereof, the tax lien held by the municipality may be foreclosed in the same manner as a mortgage and final judgment shall provide for issuance of a writ of execution to the Sheriff, Passaic County, for a judicial sale; and

**WHEREAS**, by virtue of the aforesaid statute and Rules of Court the federal tax lien imposed upon Block 7214, Lot 3 will require a municipality holding a tax sale certificate to conduct its foreclosure by the "In Personam Process", and

**WHEREAS**, the Township of West Milford Tax Collector has requested that the municipal council authorize foreclosure to debar and discharge the federal tax liens provided by statute.

**NOW, THEREFORE, BE IT RESOLVED** by the Mayor and Township Council of the Township of West Milford, County of Passaic, State of New Jersey:

1. That Stuart B. Klepesch, Esq is hereby authorized and directed on behalf of the Township to foreclose Tax Sale Certificate No.12-0078 as provided by N.J.S.A. 54:5-104.87 and the Rules of Court to bar and foreclosure all rights of interest, inclusive of that of the Unites States of America as to any federal tax lien held by the United States of America or any agency or any instrumentality thereof.
2. That compensation for special counsel in the foreclosure of said certificate shall be in accordance with the hourly rate of township attorney and that said services and the funds dedicated herein is pursuant to Contract dated December 17, 2020 pursuant to Resolution No. 2020-390 pertaining to Foreclosure List 37 and the appointment of the aforesaid counsel for which these services are professional and expertise awarded without competitive bid and is a "Professional Service" in accordance with N.J.S.A. 40A:11-5 of the Local Public Contracts Law

3. That the Township Clerk shall certify this resolution which shall be made a part of any such action instituted by the Township through its delegated officers, officials, or designated counsel for the purpose of foreclosing the aforesaid tax sale certificate.

Adopted: September 22, 2020

Adopted this 22<sup>nd</sup> day of September, 2021  
and certified as a true copy of an original.

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William Senande, Township Clerk

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\_\_\_\_\_  
Michele Dale, Mayor

Dated: \_\_\_\_\_

Motion: Erik                      Second: Lichtenberg

Ayes: Erik, Chazukow, Lichtenberg, Goodsir, Gross, Marsden

Nays:

Absent:

Abstained:

Approved as to Form and Legally

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Edward Pasternak, Township Attorney