



## Legislation Details (With Text)

**File #:** 19-1497      **Version:** 2      **Name:** Reverse Tax Appeals for 2019  
**Type:** Resolution      **Status:** Adopted  
**File created:** 9/19/2019      **In control:** Finance  
**On agenda:** 10/8/2019      **Final action:** 10/8/2019  
**Title:** Dept/ Agency: Finance  
Action: ( ) Ratifying (X) Authorizing ( ) Amending  
Purpose: Filing of Reverse Tax Appeals with the Essex County Board of Taxation or the New Jersey Tax Court  
List of Property:  
(Tax Payer/Address/Block/Lot)  
Several properties listed in Exhibit A  
Additional Information:  
**Sponsors:** Council of the Whole  
**Indexes:**  
**Code sections:**

Date	Ver.	Action By	Action	Result
10/8/2019	1	Municipal Council	Motion to amend	Pass
10/8/2019	1	Municipal Council	Adopt	Pass

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**(Tax Payer/Address/Block/Lot)**  
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**Additional Information:**

**WHEREAS**, pursuant to Title 54 of the New Jersey Statutes Annotated, the City of Newark regularly assesses all real properties within the City and allocates its budget in a proportionate manner based upon the value of the various line items; and

**WHEREAS**, the City, though its Tax Assessor, learned that there are properties that are significantly undervalued or under assessed and, as such, the City is not receiving the appropriate taxes and revenue; and

**WHEREAS**, N.J.S.A. 54:3-21(a)(1) “authorizes a taxing district feeling aggrieved by the assessed valuation of the property in the taxing district to appeal to the County Board of Taxation, by filing with it a petition of appeal”; and

**WHEREAS**, the City can also appeal the assessed valuation of the property to the New Jersey Tax Court; and

**WHEREAS**, after receiving an analysis of various properties, the Tax Assessor and Business Administrator, concur that it is in the best interest of the City to file Reverse Tax Appeals; as such, the City has initiated a number of such appeals with respect to the properties set forth on Exhibit A attached; and

**WHEREAS**, Reverse Tax Appeals must be filed no later than April 1 of the given year; and

**WHEREAS**, given the statutory deadline, the City caused to be filed the reverse tax appeals shown on Exhibit A on or before April 1, 2019.

**NOW, THEREFORE, BE IT RESOLVED BY THE MUNICIPAL COUNCIL OF THE CITY OF NEWARK, THAT:**

1. The Mayor and/or his designee the Corporation Counsel, are authorized to file the Reverse Tax Appeals for 2019, concerning the properties listed in Exhibit A, attached before either the Essex County Board of Taxation or the New Jersey Tax Court.
2. A copy of the property list shall be filed in the Office of the City Clerk by the Corporation Counsel and shall be made available for public inspection.
3. There shall be no amendment or change to this resolution without the approval of the Municipal Council.

### **STATEMENT**

This resolution authorizes the Mayor and/or his designee, the Corporation Counsel to proceed with filing Reverse Tax Appeals, with the Essex County Board of Taxation or the New Jersey Tax Court, for 2019 concerning the properties listed in Exhibit A.