

Legislation Text

File #: 23-1519, Version: 1

Dept/ Agency: Finance Action: () Ratifying (X) Authorizing () Amending Purpose: Stipulation of Settlements for Tax Appeals List of Property: (Tax Payer/Address/Block/Lot/Ward/Assmnt./Year/Refund Amount) Judaki, LLC/2403/1/666-678 Ferry Street/East/2013/\$849,200/-\$4,910.84 Judaki, LLC/2403/1/666-678 Ferry Street/East/2014/\$849,200/-\$0.00 Lin, Jonathan/195/40/C1207/New Jersey Railroad Avenue, #7/East/2014/\$284.000/-\$5,578.70 Newark Market, LLC/2451/1(BLOCK & LOT MERGED INTO 2423/1 IN 2013)/54-88 Cornelia Street/East/2013/\$2,600,000/-\$3,800.51 Robinson, Ashton & Maria/607/53/393-395 Parker Street/North/2013/\$236,500/-\$0.00 Robinson, Ashton & Maria/607/53/393-395 Parker Street/North/2014/\$236,500/-\$0.00 Robinson, Ashton & Maria/607/53/393-395 Parker Street/North/2015/\$210,000/-\$876.89 Robinson, Ashton & Maria/607/53/393-395 Parker Street/North/2016/\$210,000/-\$911.60 Robinson, Ashton & Maria/607/53/393-395 Parker Street/North/2017/\$210,000/-\$943.40 Robinson, Ashton & Maria/607/53/393-395 Parker Street/North/2018/\$200.000/-\$1.347.95 878 S 14th Associate/3009/12/786-878 South 14th Street/South/2013/\$969,100/-\$0.00 878 S 14th Associate/3009/12/876-878 South 14th Street/South/2014/\$900.000/-\$2,142.79 878 S 14th Associate/3009/12/876-878 South 14th Street/South/2015/\$900,000/-\$2,286.52 878 S 14th Associate/3009/12/876-878 South 14th Street/South/2016/\$900.000/-\$2.377.04 878 S 14th Associate/3009/12/876-878 South 14th Street/South/2017/\$750,000/-\$7,799.96 878 S 14th Associate/3009/12/876-878 South 14th Street/South/2018/\$735,000/-\$8,645.31 21 Fulton Street, LLC/15/23/21 Fulton Street/Central/2013/\$328,400/-\$0.00 21 Fulton Street, LLC/15/23/21 Fulton Street/Central/2014/\$250,000/-\$2,431.18 21 Fulton Street, LLC/15/23/21 Fulton Street/Central/2015/\$250,000/-\$2,594.26 21 Fulton Street, LLC/15/23/21 Fulton Street/Central/2016/\$250,000/-\$2,696.96 21 Fulton Street, LLC/15/23/21 Fulton Street/Central/2017/\$250,000/-\$2,791.04 21 Fulton Street, LLC/15/23/21 Fulton Street/Central/2018/\$225.000/-\$3.818.56 Moye, William/2642/2(3)/492-494 Avon Avenue/South/2013/\$383,700/-\$0.00 Moye, William/2642/2(3)/492-494 Avon Avenue/South/2014/\$383,700/-\$0.00 Move. William/2642/2(3)/492-494 Avon Avenue/South/2015/\$325.000/-\$1.942.38 Moye, William/2642/2(3)/492-494 Avon Avenue/South/2016/\$325,000/-\$2,019.28 Move, William/2642/2(3)/492-494 Avon Avenue/South/2017/\$300.000/-\$2,979.72 Moye, William/2642/2(3)/492-494 Avon Avenue/South/2018/\$300,000/-\$3,091.04 Razac Products Company/2614/18(19,20,21,22,23,24,25)/9-17 Kent Street/South/2014/\$695,100/-\$0.00 Razac Products Company/2614/18(19,20,21,22,23,24,25)/9-17 Kent Street/South/2015/\$695,100/-\$0.00 Razac Products Company/2614/18(19,20,21,22,23,24,25)/9-17 Kent Street/South/2016/\$695,100/-\$0.00

Razac Products Company/2614/18(19,20,21,22,23,24,25)/9-17 Kent Street/South/2017/\$695,100/-

\$0.00 Razac Products Company/2614/18(19,20,21,22,23,24,25)/9-17 Kent Street/South/2018/\$650,000/-\$1.665.54 Penn S & L Assn of Newark NJ/2030/35(36,37)/35-39 Wilson Avenue/East/2013/\$1,200,000/-\$13.899.77 Penn S & L Assn of Newark NJ/2030/35(36,37)/35-39 Wilson Avenue/East/2014/\$1,120,000/-\$2.806.41 Penn S & L Assn of Newark NJ/2030/35(36,37)/35-39 Wilson Avenue/East/2015/\$1,104,500/-\$3,507.54 Penn S & L Assn of Newark NJ/2030/35(36,37)/35-39 Wilson Avenue/East/2016/\$1,117,000/-\$3,216.40 Penn S & L Assn of Newark NJ/2030/35(36,37)/35-39 Wilson Avenue/East/2017/\$1,006,300/-\$7.269.52 Penn S & L Assn of Newark NJ/2030/35(36,37)/35-39 Wilson Avenue/East/2018/\$1,006,300/-\$7.541.11 C & J Realty Corp./2400/1/2 Waydell Street/East/2013/\$28,500/-\$0.00 C & J Realty Corp./2400/1/2 Waydell Street/East/2014/\$28,500/-\$0.00 C & J Realty Corp./2400/1/2 Waydell Street/East/2015/\$28,500/-\$0.00 C & J Realty Corp./2400/1/2 Waydell Street/East/2017/\$28,500/-\$0.00 C & J Realty Corp./2400/1/2 Waydell Street/East/2018/\$28,500/-\$0.00 C & J Realty Corp./2400/2/4 Waydell Street/East/2013/\$28,500/-\$0.00 C & J Realty Corp./2400/2/4 Waydell Street/East/2014/\$28,500/-\$0.00 C & J Realty Corp./2400/2/4 Waydell Street/East/2015/\$28,500/-\$0.00 C & J Realty Corp./2400/2/4 Waydell Street/East/2017/\$28,500/-\$0.00 C & J Realty Corp./2400/2/4 Waydell Street/East/2018/\$28,500/-\$0.00 C & J Realty Corp./2400/5(7,47)/330-336 Raymond Boulevard/East/2013/\$457,100/-\$0.00 C & J Realty Corp./2400/5(7,47)/330-336 Raymond Boulevard/East/2014/\$457,100/-\$0.00 C & J Realty Corp./2400/5(7,47)/330-336 Raymond Boulevard/East/2015/\$400,000/-\$1,889.44 C & J Realty Corp./2400/5(7,47)/330-336 Raymond Boulevard/East/2016/\$400,000/-\$1,964.24 C & J Realty Corp./2400/5(7,47)/330-336 Raymond Boulevard/East/2017/\$400,000/-\$2,032.76 C & J Realty Corp./2400/5(7,47)/330-336 Raymond Boulevard/East/2018/\$375,000/-\$3,031.95 Golden Brick City. LLC/1796/31/391 13th Avenue/West/2016/\$503.300/-\$0.00 Golden Brick City, LLC/1796/31/391 13th Avenue/West/2017/\$425,000/-\$1,545.04 Golden Brick City, LLC/1796/31/391 13th Avenue/West/2018/\$425.000/-\$1.602.76 United States Realty & Investment/825/21.01/24-28 Verona Avenue/North/2013/\$702,100/-\$0.00 United States Realty & Investment/825/21.01/24-48 Verona Avenue/North/2014/\$600,000/-\$3,166.12 United States Realty & Investment/825/21.01/24-48 Verona Avenue/North/2015/\$600,000/-\$3,378.49 United States Realty & Investment/825/21.01/24-48 Verona Avenue/North/2016/\$600,000/-\$3,512.24 United States Realty & Investment/825/21.01/24-48 Verona Avenue/North/2017/\$600,000/-\$3,634.76 United States Realty & Investment/825/21.01/24-48 Verona Avenue/North/2018/\$600.000/-\$3.770.55 NJ Galvanizing & Tinning Works Inc./5090/6/139-155 Haynes Avenue/South/2013/\$3,070,100/-\$0.00 NJ Galvanizing & Tinning Works Inc./5090/6/139-155 Haynes Avenue/South/2014/\$2,970,100/-\$3,101.00 NJ Galvanizing & Tinning Works Inc./5090/6/139-155 Haynes Avenue/South/2015/\$2,970,100/-\$3.309.00 NJ Galvanizing & Tinning Works Inc./5090/6/139-155 Haynes Avenue/South/2016/\$2,970,100/-\$3.440.00

NJ Galvanizing & Tinning Works Inc./5090/6/139-155 Haynes Avenue/South/2017/\$2,800,000/-

\$9,615.56

NJ Galvanizing & Tinning Works Inc./5090/6/139-155 Haynes Avenue/South/2018/\$2,650,000/-\$15,514.29 Community Asset Pres/116/22/36-38 West Kinney Street/Central/2018/\$86,900/-\$1,573.22 Community Asset Pres/116/27/389 Halsey Street/Central/2018/\$26,600/-\$827.23 Lafayette Street Development/1987/25/255-267 Lafayette Street/East/2013/\$5,506,600/-\$0.00 Lafayette Street Development/1987/25/255-267 Lafayette Street/East/2014/\$5,250,000/-\$7,957.17 Lafayette Street Development/1987/25/255-267 Lafayette Street/East/2015/\$5,250,000/-\$8,490.89 Lafayette Street Development/1987/25/255-267 Lafayette Street/East/2016/\$5,250.000/-\$8,827.04 Lafayette Street Development/1987/25/255-267 Lafayette Street/East/2017/\$5,100,000/-\$14,474.96 Lafayette Street Development/1987/25/255-267 Lafayette Street/East/2018/\$4,900,000/-\$22,401.74 Cuco, Dulce/2038/33/59-67 Wall Street/East/2014/\$1,200,000/-\$4,753.83 Cuco, Dulce/2038/33/59-67 Wall Street/East/2015/\$1,200,000/-\$5,072.70 Cuco, Dulce/2038/33/59-67 Wall Street/East/2016/\$1,200,000/-\$5,273.52 Cuco, Dulce/2038/33/59-67 Wall Street/East/2017/\$1,200,000/-\$5,457.48 Cuco, Dulce/2038/33/59-67 Wall Street/East/2018/\$1,050,000/-\$8,309.25 Community Asset Preservation Corp./116/22/36-38 West Kinney Street/Central/2012/\$68,040/-\$1,379.42 Community Asset Preservation Corp./116/24/32-34 West Kinney Street/Central/2012/\$75.600/-\$1,222.01 Community Asset Preservation Corp./116/27/389 Halsey Street/Central/2012/\$30,240/-\$302.40 Silpas Enterprises, LLC/680/1.01/147-149 Lincoln Avenue/North/2015/\$241,100/-\$0.00 Silpas Enterprises, LLC/680/1.01/147-149 Lincoln Avenue/North/2016/\$200,000/-\$1,413.84 Silpas Enterprises, LLC/680/1.01/147-149 Lincoln Avenue/North/2017/\$200,000/-\$1,463.16 Silpas Enterprises, LLC/680/1.01/147-149 Lincoln Avenue/North/2018/\$200,000/-\$1,517.82 Elgado, Hector/449/64/71 Broadway/Central/2013/\$264,200/-\$0.00 Elgado, Hector/449/64/71 Broadway/Central/2014/\$264.200/-\$0.00 Elgado, Hector/449/64/71 Broadway/Central/2015/\$264,200/-\$0.00 Elgado, Hector/449/64/71 Broadway/Central/2016/\$200,000/-\$2,208.48 Elgado, Hector/449/64/71 Broadway/Central/2017/\$200,000/-\$2,285.52 Elgado, Hector/449/64/71 Broadway/Central/2018/\$200.000/-\$2,370.91 Elgado, Hector/449/64/71 Broadway/Central/2019/\$200,000/-\$2,414.56 Elsamna, Tareg & Wafa Ali/3554/72(75)/315-323 Elizabeth Avenue/South/2018/\$120,000/-\$904.79 Elsamna, Tareq & Wafa Ali/3554/72(75)/315-323 Elizabeth Avenue/South/2019/\$120,000/-\$921.45 Seven Hills Properties/1996/1/588-602 Market Street/East/2019/\$2,830,900/-\$16,984.68 80 West Realty Corp Kea; Hatzlucha on Riversi/614/1/29-47 Riverside Avenue/North/2016/ \$1,419,900/-\$1,720.00 80 West Realty Corp Kea; Hatzlucha on Riversi/614/1/29-47 Riverside Avenue/North/2017/ \$1,419,900/-\$1,780.00 80 West Realty Corp Kea; Hatzlucha on Riversi/614/1/29-47 Riverside Avenue/North/2018/ \$1,419,900/-\$1,846.50 80 West Realty Corp Kea; Hatzlucha on Riversi/614/1/29-47 Riverside Avenue/North/2019/ \$1,419,900/-\$1,880.50 Lukoil North America, LLC/5/1/1086-1096 Mccarter Highway/Central/2016/\$600.000/-\$2.098.40 Lukoil North America, LLC/5/1/1086-1096 Mccarter Highway/Central/2019/\$600,000/-\$2,294.21 Gomes, Carlos Maria, et als/177/7/408-416 Market Street/East/2013/\$934,200/-\$0.00 Gomes, Carlos Maria, et als/177/7/408-416 Market Street/East/2014/\$934,200/-\$0.00 Gomes, Carlos Maria, et als/177/7/408-416 Market Street/East/2015/\$800,000/-\$4,440.68

Gomes, Carlos Maria, et als/177/7/408-416 Market Street/East/2016/\$800.000/-\$4,616.48 Gomes, Carlos Maria, et als/177/7/408-416 Market Street/East/2017/\$800,000/-\$4,777.52 Gomes, Carlos & Antonio/179/30/417-421 Market Street/East/2013/\$650,000/-\$4,789.77 Gomes, Carlos & Antonio/179/30/417-421 Market Street/East/2014/\$650,000/-\$5,029.82 Gomes, Carlos & Antonio/179/30/417-421 Market Street/East/2015/\$650,000/-\$5,367.20 Gomes, Carlos & Antonio/179/30/417-421 Market Street/East/2016/\$650,000/-\$5,579.68 Gomes, Carlos & Antonio/179/30/417-421 Market Street/East/2017/\$650,000/-\$5,774.32 D'Ascoll, Jerry/953/18/86 Clifford Street/East/2017/\$180,000/-\$1,602.00 D'Ascoll, Jerry/953/18/86 Clifford Street/East/2018/\$180.000/-\$1.661.85 D'Ascoll, Jerry/953/18/86 Clifford Street/East/2019/\$180,000/-\$1,692.45 Cedar MBH, LLC/4215/42/89-91 Cedar Avenue/West/2017/\$75.000/-\$3.026.00 Cedar MBH, LLC/4215/42/89-91 Cedar Avenue/West/2018/\$75,000/-\$2,710.66 Cedar MBH, LLC/4215/42/89-91 Cedar Avenue/West/2019/\$148,400/-\$0.00 Shamrock Real Estate Investment/3544/10/489-495 Frelinghuysen Avenue/South/2013/\$647,700/-\$0.00 Shamrock Real Estate Investment/3544/10/489-495 Frelinghuysen Avenue/South/2014/\$647,700/-\$0.00 Shamrock Real Estate Investment/3544/10/489-495 Frelinghuysen Avenue/South/2015/\$600,300/-\$1,568.47 Shamrock Real Estate Investment/3544/10/489-495 Frelinghuysen Avenue/South/2016/\$600,300/-\$1,630.56 Shamrock Real Estate Investment/3544/10/489-495 Frelinghuysen Avenue/South/2017/\$587,800/-\$2.132.44 Shamrock Real Estate Investment/3544/7/483 Frelinghuysen Avenue/South/2013/\$44,700/-\$0.00 Shamrock Real Estate Investment/3544/7/483 Frelinghuysen Avenue/South/2014/\$44,700/-\$0.00 Shamrock Real Estate Investment/3544/7/483 Frelinghuysen Avenue/South/2015/\$41,400/-\$109.20 Shamrock Real Estate Investment/3544/7/483 Frelinghuysen Avenue/South/2016/\$41,400/-\$113.52 Shamrock Real Estate Investment/3544/7/483 Frelinghuysen Avenue/South/2017/\$40,600/-\$145.96 Shamrock Real Estate Investment/3544/8/485-487 Frelinghuysen Avenue/South/2013/\$283,700/-\$0.00 Shamrock Real Estate Investment/3544/8/485-487 Frelinghuysen Avenue/South/2014/\$283,700/-\$0.00 Shamrock Real Estate Investment/3544/8/485-487 Frelinghuysen Avenue/South/2015/\$263,000/-\$684.96 Shamrock Real Estate Investment/3544/8/485-487 Frelinghuysen Avenue/South/2016/\$263,000/-\$712.08 Shamrock Real Estate Investment/3544/8/485-487 Frelinghuysen Avenue/South/2017/\$257,500/-\$907.80 Fernandes, Octavio & Thierry/2477/9/141 Fleming Avenue/East/2017/\$550,000/-\$6,084.04 C D L Urban Renewal Corp./2806/5/125-131 Pennsvlvania Avenue/East/2013/\$755.500/-\$0.00 C D L Urban Renewal Corp./2806/5/125-131 Pennsylvania Avenue/East/2014/\$755,500/-\$0.00 C D L Urban Renewal Corp./2806/5/125-131 Pennsylvania Avenue/East/2015/\$605,900/-\$4,950.26 C D L Urban Renewal Corp./2806/5/125-131 Pennsylvania Avenue/East/2016/\$605,900/-\$5,146.24 C D L Urban Renewal Corp./2806/5/125-131 Pennsylvania Avenue/East/2017/\$605,900/-\$5,325.76 C D L Urban Renewal Corp./2806/5/125-131 Pennsylvania Avenue/East/2018/\$605,900/-\$5,524.73 C D L Urban Renewal Corp./2806/5/125-131 Pennsylvania Avenue/East/2019/\$555,900/-\$7,506.96 C D L Urban Renewal Corp./2806/9/65-71 Emmet Street/East/2013/\$294,100/-\$0.00 C D L Urban Renewal Corp./2806/9/65-71 Emmet Street/East/2014/\$294,100/-\$0.00

C D L Urban Renewal Corp./2806/9/65-71 Emmet Street/East/2015/\$294,100/-\$0.00 C D L Urban Renewal Corp./2806/9/65-71 Emmet Street/East/2016/\$294,100/-\$0.00 C D L Urban Renewal Corp./2806/9/65-71 Emmet Street/East/2017/\$294,100/-\$0.00 C D L Urban Renewal Corp./2806/9/65-71 Emmet Street/East/2018/\$294,100/-\$0.00 C D L Urban Renewal Corp./2806/9/65-71 Emmet Street/East/2019/\$294,100/-\$0.00 C D L Urban Renewal Corp./2806/21/1199 Broad Street/East/2018/\$470,000/-\$1,107.90 Melo, Janel R./1936/31/281-283 Park Avenue/West/2013/\$351,000/-\$0.00 Melo, Janel R./1936/31/281-283 Park Avenue/West/2014/\$351,000/-\$0.00 Melo, Janel R./1936/31/281-283 Park Avenue/West/2015/\$351,000/-\$0.00 Melo, Janel R./1936/31/281-283 Park Avenue/West/2016/\$351,000/-\$0.00 Melo, Janel R./1936/31/281-283 Park Avenue/West/2017/\$321,000/-\$1,068.00 Phyllis C. Lembo/675/15/76-82 Riverside Avenue/North/2015/\$510,000/-\$21,846.02 Phyllis C. Lembo/675/15/76-82 Riverside Avenue/North/2016/\$510.000/-\$0.00 Alfredo O. Lembo/675/25.02/40-50 Riverside Avenue/North/2013/\$115,000/-\$2,953.00 Alfredo O. Lembo/675/25.02/40-50 Riverside Avenue/North/2014/\$215,000/-\$0.00 Alfredo O. Lembo/675/25.02/40-50 Riverside Avenue/North/2015/\$215,000/-\$0.00 Alfredo O. Lembo/675/25.02/40-50 Riverside Avenue/North/2016/\$115,000/-\$3,440.00 Phyllis C. Lembo/675/4/52-74 Riverside Avenue/North/2013/\$246,000/-\$0.00 Phyllis C. Lembo/675/4/52-74 Riverside Avenue/North/2014/\$246,000/-\$0.00 Phyllis C. Lembo/675/4/52-74 Riverside Avenue/North/2015/\$246,000/-\$0.00 Phyllis C. Lembo/675/4/52-74 Riverside Avenue/North/2016/\$246.000/-\$0.00 Halperin Realty Limi, LLC/2626/27/297 Avon Avenue/South/2018/\$142,800/-\$3,349.55 Halperin Realty Limi, LLC/2626/27/297 Avon Avenue/South/2019/\$142,800/-\$3,411.23 Eid, Ghassan/4089/36(37,38)/774-780 Sandford Avenue/West/2014/\$313,400/-\$0.00 Eid, Ghassan/4089/36(37,38)/774-780 Sandford Avenue/West/2015/\$275,000/-\$1,270.66 Eid, Ghassan/4089/36(37,38)/774-780 Sandford Avenue/West/2016/\$275,000/-\$1,320.96 MOH Capital 20. LLC/278/12/277 Littleton Avenue/Central/2016/\$200.000/-\$1.097.36 MOH Capital 20, LLC/278/12/277 Littleton Avenue/Central/2017/\$200,000/-\$1,135.64 MOH Capital 20, LLC/278/12/277 Littleton Avenue/Central/2018/\$200,000/-\$1,178.07 405 No Fifth Street Inc./1949/21/406 5th Street/West/2016/\$725,300/-\$0.00 405 No Fifth Street Inc./1949/21/405 5th Street/West/2017/\$725.300/-\$0.00 405 No Fifth Street Inc./1950/47/405-407 5th Street/West/2016/\$650,000/-\$1,204.00 405 No Fifth Street Inc./1950/49/409 5th Street/West/2016/\$650,000/-\$1,204.00 405 No Fifth Street Inc./1950/51/411-413 5th Street/West/2016/\$625.000/-\$2.064.00 653 Mt. Prospect Ave., LLC/736/33(35)/651-655 Mount Prospect Avenue/North/2016/\$1,277,400/-\$0.00 653 Mt. Prospect Ave., LLC/736/33(35)/651-655 Mount Prospect Avenue/North/2017/\$1,100,000/-\$6,315.44 Davanne Realty Co./3511/42/9-15 Legal Street/South/2016/\$144,500/-\$0.00 Davanne Realty Co./3511/42/9-15 Legal Street/South/2017/\$125.000/-\$694.20 Heller Libby/164/88(86)/25-33 Edison Place/East/2018/\$400,000/-\$3,412.33 Heller Libby/164/88(86)/25-33 Edison Place/East/2019/\$492.400/-\$0.00 Monroe, Gisele & Shaun/1007/20/104-106 Gotthart Street/East/2022/306,300/-6,467.02 Monroe, Gisele & Shaun/1007/20/104-106 Gotthart Street/East/2023/306,300/-6,453.17 James and Washington et al/32/48(Lot 48 merged into Lot 40 in 2017)/15-17 James Street/East/2016/\$1,300,200/-\$34,400.00 James and Washington/32/40/1-17 James Street/East/2016/\$2,381,400/-\$62,064.48 Additional Information:

Total tax appeal refunds: \$571,896.54 **No Action Taken 7R4-a 111323**

WHEREAS, there are now pending before the Tax Court of New Jersey direct appeals challenging real property assessments and actions to review judgments of the Essex County Board of Taxation with regard to properties listed on the attached Schedule A, October 2023 Refunds; and

WHEREAS, after a review of the appraisals of both the City and the taxpayer and an analysis of prior County Board and Tax Court actions as they affect these properties, and after careful consideration of these facts, it is the opinion of the Tax Assessor and the Corporation Counsel, and/or his designee ("Outside Counsel") that these settlements are in the best interests of the City of Newark.

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

1. The City's Corporation Counsel be and is hereby authorized to enter into and execute a Stipulation of Settlement with regard to certain properties as set forth in Schedule A, October 2023 Refunds, after receipt of all documents deemed appropriate.

2. The City Clerk shall serve a copy of this Resolution upon the Tax Assessor, Corporation Counsel and the Director of the Department of Finance.

STATEMENT

This Resolution authorizes the Corporation Counsel, and/or his designee, to enter into and execute a Stipulation of Settlement with regard to Tax Appeals on certain properties set forth in Schedule A, October 2023 Refunds.