



Legislation Details (With Text)

File #:	22-1084	Version:	1	Name:	Resolution: Stipulation of Settlement for Tax Appeals Newark vs. Jefferson Township (July 2022)
Type:	Resolution	Status:			Adopted
File created:	7/28/2022	In control:			Finance
On agenda:	9/8/2022	Final action:			9/8/2022
Title:	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) City of Newark/513/1/Berkshire Valley Road/Jefferson Township/2009/\$47,200/-/\$0.00 City of Newark/513/1/Berkshire Valley Road/Jefferson Township/2010/\$37,760/-/\$211.27 City of Newark/513/1/Berkshire Valley Road/Jefferson Township/2011/\$37,760/-/\$216.65 City of Newark/513/1/Berkshire Valley Road/Jefferson Township/2012/\$37,760/-/\$227.13 City of Newark/513/1/Berkshire Valley Road/Jefferson Township/2013/\$33,075/-/\$123.70 City of Newark/513/1/Berkshire Valley Road/Jefferson Township/2014/\$33,075/-/\$128.66 City of Newark/513/1/Berkshire Valley Road/Jefferson Township/2015/\$33,075/-/\$123.70 City of Newark/513/13/Chamberlain Road/Jefferson Township/2009/\$827,800/-/\$0.00 City of Newark/513/13/Chamberlain Road/Jefferson Township/2010/\$662,240/-/\$3,705.23 City of Newark/513/13/Chamberlain Road/Jefferson Township/2011/\$662,240/-/\$3,799.60 City of Newark/513/13/Chamberlain Road/Jefferson Township/2012/\$662,240/-/\$3,983.37 City of Newark/513/13/Chamberlain Road/Jefferson Township/2013/\$579,425/-/\$2,167.05 City of Newark/513/13/Chamberlain Road/Jefferson Township/2014/\$579,425/-/\$2,253.96 City of Newark/513/13/Chamberlain Road/Jefferson Township/2015/\$579,425/-/\$2,167.05 City of Newark/513/13/Chamberlain Road/Jefferson Township/2016/\$579,425/-/\$2,292.04 City of Newark/513/13/Chamberlain Road/Jefferson Township/2018/\$579,425/-/\$2,307.77 City of Newark/513/13/Chamberlain Road/Jefferson Township/2019/\$579,425/-/\$2,275.48 City of Newark/555/8/Holland Mountain Road/Jefferson Township/2009/\$1,301,700/-/\$0.00 City of Newark/555/8/Holland Mountain Road/Jefferson Township/2010/\$1,041,360/-/\$5,826.41 City of Newark/555/8/Holland Mountain Road/Jefferson Township/2011/\$1,041,360/-/\$5,974.80 City of Newark/555/8/Holland Mountain Road/Jefferson Township/2012/\$1,041,360/-/\$6,263.78 City of Newark/555/8/Holland Mountain Road/Jefferson Township/2013/\$911,225/-/\$3,844.07 City of Newark/555/8/Holland Mountain Road/Jefferson Township/2014/\$911,225/-/\$4,035.73 City of Newark/555/8/Holland Mountain Road/Jefferson Township/2015/\$911,225/-/\$4,307.49 City of Newark/555/8/Holland Mountain Road/Jefferson Township/2016/\$911,225/-/\$4,478.02 City of Newark/555/8/Holland Mountain Road/Jefferson Township/2018/\$911,225/-/\$4,807.36 City of Newark/555/8/Holland Mountain Road/Jefferson Township/2019/\$911,225/-/\$4,895.88 City of Newark/566/1/Holland Mountain Road/Jefferson Township/2009/\$11,861,800/-/\$0.00 City of Newark/566/1/Holland Mountain Road/Jefferson Township/2010/\$9,489,440/-/\$53,093.42 City of Newark/566/1/Holland Mountain Road/Jefferson Township/2011/\$9,489,440/-/\$54,445.66 City of Newark/566/1/Holland Mountain Road/Jefferson Township/2012/\$9,489,440/-/\$57,078.98 City of Newark/566/1/Holland Mountain Road/Jefferson Township/2013/\$8,303,225/-/\$31,054.06 City of Newark/566/1/Holland Mountain Road/Jefferson Township/2014/\$8,303,225/-/\$32,299.55 City of Newark/566/1/Holland Mountain Road/Jefferson Township/2015/\$8,303,225/-/\$31,054.06 City of Newark/566/1/Holland Mountain Road/Jefferson Township/2016/\$8,303,225/-/\$32,845.19 City of Newark/566/1/Holland Mountain Road/Jefferson Township/2018/\$8,303,225/-/\$33,070.56 City of Newark/566/1/Holland Mountain Road/Jefferson Township/2019/\$8,303,225/-/\$32,607.95 City of Newark/567/29/Cozy Lake Road/Jefferson Township/2009/\$5,061,000/-/\$0.00 City of Newark/567/29/Cozy Lake Road/Jefferson Township/2010/\$4,048,800/-/\$22,653.04 City of Newark/567/29/Cozy Lake Road/Jefferson Township/2011/\$4,048,800/-/\$23,229.99 City of Newark/567/29/Cozy Lake Road/Jefferson Township/2012/\$4,048,800/-/\$24,353.53				

City of Newark/567/29/Cozy Lake Road/Jefferson Township/2013/\$3,542,700/- \$13,249.70
 City of Newark/567/29/Cozy Lake Road/Jefferson Township/2014/\$3,542,700/- \$13,781.10
 City of Newark/567/29/Cozy Lake Road/Jefferson Township/2015/\$3,542,700/- \$13,249.70
 City of Newark/567/29/Cozy Lake Road/Jefferson Township/2016/\$3,542,700/- \$14,013.91
 City of Newark/567/29/Cozy Lake Road/Jefferson Township/2018/\$3,542,700/- \$14,110.07
 City of Newark/567/29/Cozy Lake Road/Jefferson Township/2019/\$3,542,700/- \$13,912.69
 City of Newark/569/1/Cozy Lake Road/Jefferson Township/2009/\$974,400/- \$0.00
 City of Newark/569/1/Cozy Lake Road/Jefferson Township/2010/\$779,520/- \$4,361.41
 City of Newark/569/1/Cozy Lake Road/Jefferson Township/2011/\$779,520/- \$4,472.50
 City of Newark/569/1/Cozy Lake Road/Jefferson Township/2012/\$779,520/- \$4,688.81
 City of Newark/569/1/Cozy Lake Road/Jefferson Township/2013/\$682,063/- \$2,877.31
 City of Newark/569/1/Cozy Lake Road/Jefferson Township/2014/\$682,063/- \$3,021.52
 City of Newark/569/1/Cozy Lake Road/Jefferson Township/2015/\$682,063/- \$3,224.19
 City of Newark/569/1/Cozy Lake Road/Jefferson Township/2016/\$682,063/- \$3,351.83
 City of Newark/569/1/Cozy Lake Road/Jefferson Township/2018/\$682,063/- \$3,598.35
 City of Newark/569/1/Cozy Lake Road/Jefferson Township/2019/\$682,063/- \$3,664.61
 City of Newark/571/3/Route 23 South/Jefferson Township/2009/\$14,700/- \$0.00
 City of Newark/575/6/Route 23 South/Jefferson Township/2009/\$70,600/- \$0.00
 Additional Information:
 Total tax refund: -\$613,779.89

Sponsors:**Indexes:****Code sections:**

Date	Ver.	Action By	Action	Result
9/8/2022	1	Municipal Council	Adopt	Pass

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)**

City of Newark/513/1/Berkshire Valley Road/Jefferson Township/2009/\$47,200/- \$0.00
 City of Newark/513/1/Berkshire Valley Road/Jefferson Township/2010/\$37,760/- \$211.27
 City of Newark/513/1/Berkshire Valley Road/Jefferson Township/2011/\$37,760/- \$216.65
 City of Newark/513/1/Berkshire Valley Road/Jefferson Township/2012/\$37,760/- \$227.13
 City of Newark/513/1/Berkshire Valley Road/Jefferson Township/2013/\$33,075/- \$123.70
 City of Newark/513/1/Berkshire Valley Road/Jefferson Township/2014/\$33,075/- \$128.66
 City of Newark/513/1/Berkshire Valley Road/Jefferson Township/2015/\$33,075/- \$123.70
 City of Newark/513/13/Chamberlain Road/Jefferson Township/2009/\$827,800/- \$0.00
 City of Newark/513/13/Chamberlain Road/Jefferson Township/2010/\$662,240/- \$3,705.23
 City of Newark/513/13/Chamberlain Road/Jefferson Township/2011/\$662,240/- \$3,799.60
 City of Newark/513/13/Chamberlain Road/Jefferson Township/2012/\$662,240/- \$3,983.37
 City of Newark/513/13/Chamberlain Road/Jefferson Township/2013/\$579,425/- \$2,167.05
 City of Newark/513/13/Chamberlain Road/Jefferson Township/2014/\$579,425/- \$2,253.96
 City of Newark/513/13/Chamberlain Road/Jefferson Township/2015/\$579,425/- \$2,167.05
 City of Newark/513/13/Chamberlain Road/Jefferson Township/2016/\$579,425/- \$2,292.04
 City of Newark/513/13/Chamberlain Road/Jefferson Township/2018/\$579,425/- \$2,307.77
 City of Newark/513/13/Chamberlain Road/Jefferson Township/2019/\$579,425/- \$2,275.48
 City of Newark/555/8/Holland Mountain Road/Jefferson Township/2009/\$1,301,700/- \$0.00
 City of Newark/555/8/Holland Mountain Road/Jefferson Township/2010/\$1,041,360/- \$5,826.41
 City of Newark/555/8/Holland Mountain Road/Jefferson Township/2011/\$1,041,360/- \$5,974.80
 City of Newark/555/8/Holland Mountain Road/Jefferson Township/2012/\$1,041,360/- \$6,263.78
 City of Newark/555/8/Holland Mountain Road/Jefferson Township/2013/\$911,225/- \$3,844.07
 City of Newark/555/8/Holland Mountain Road/Jefferson Township/2014/\$911,225/- \$4,035.73
 City of Newark/555/8/Holland Mountain Road/Jefferson Township/2015/\$911,225/- \$4,307.49

City of Newark/555/8/Holland Mountain Road/Jefferson Township/2016/\$911,225/- \$4,478.02
City of Newark/555/8/Holland Mountain Road/Jefferson Township/2018/\$911,225/- \$4,807.36
City of Newark/555/8/Holland Mountain Road/Jefferson Township/2019/\$911,225/- \$4,895.88
City of Newark/566/1/Holland Mountain Road/Jefferson Township/2009/\$11,861,800/- \$0.00
City of Newark/566/1/Holland Mountain Road/Jefferson Township/2010/\$9,489,440/- \$53,093.42
City of Newark/566/1/Holland Mountain Road/Jefferson Township/2011/\$9,489,440/- \$54,445.66
City of Newark/566/1/Holland Mountain Road/Jefferson Township/2012/\$9,489,440/- \$57,078.98
City of Newark/566/1/Holland Mountain Road/Jefferson Township/2013/\$8,303,225/- \$31,054.06
City of Newark/566/1/Holland Mountain Road/Jefferson Township/2014/\$8,303,225/- \$32,299.55
City of Newark/566/1/Holland Mountain Road/Jefferson Township/2015/\$8,303,225/- \$31,054.06
City of Newark/566/1/Holland Mountain Road/Jefferson Township/2016/\$8,303,225/- \$32,845.19
City of Newark/566/1/Holland Mountain Road/Jefferson Township/2018/\$8,303,225/- \$33,070.56
City of Newark/566/1/Holland Mountain Road/Jefferson Township/2019/\$8,303,225/- \$32,607.95
City of Newark/567/29/Cozy Lake Road/Jefferson Township/2009/\$5,061,000/- \$0.00
City of Newark/567/29/Cozy Lake Road/Jefferson Township/2010/\$4,048,800/- \$22,653.04
City of Newark/567/29/Cozy Lake Road/Jefferson Township/2011/\$4,048,800/- \$23,229.99
City of Newark/567/29/Cozy Lake Road/Jefferson Township/2012/\$4,048,800/- \$24,353.53
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Additional Information:

Total tax refund: -\$613,779.89

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 Newark vs. Jefferson Township Schedule A; 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, 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 execute a Stipulation of Settlement with regard to certain properties as set forth in Newark vs.

Jefferson Township, Schedule A, 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, Outside Counsel, to execute a Stipulation of Settlement with regard to Tax Appeals on certain properties set forth in Newark vs. Jefferson Township, Schedule A.