

RESOLUTION OF THE TOWNSHIP OF IRVINGTON, NJ

No. **DRF18-0814-44**

Date of Adoption **AUGUST 14, 2018**

APPROVED AS TO FORM AND LEGALITY ON THE BASIS OF FACTS SET FORTH BY

[Signature]
Legislative Research Officer

PRESENTED BY COUNCIL MEMBER

LYONS

SECONDED BY

INMAN

RESOLUTION OF THE MAYOR AND TOWNSHIP COUNCIL OF THE TOWNSHIP OF IRVINGTON IN THE COUNTY OF ESSEX AUTHORIZING SETTLEMENT OF THE 2012, 2013, 2014, 2015, 2016, AND 2017 TAX APPEALS ENTITLED STAR TOBACCO CO V. TOWNSHIP OF IRVINGTON, DOCKET NOS.: 011687-2012; 010659-2013; 012449-2014; 009764-2015; 008905-2016; 008938-2017 OF THE TAX ASSESSMENT OF BLOCK 300 LOT 2, KNOWN AS 750 CHANCELLOR AVENUE IN THE TOWNSHIP OF IRVINGTON, ESSEX COUNTY, NEW JERSEY

WHEREAS, appeals of the real property tax assessment for tax years 2012, 2013, 2014, 2015, 2016, and 2017 on Block 300, Lot 2 have been filed by the Taxpayer, Star Tobacco Co; and

WHEREAS, the proposed Stipulation of Settlement, a copy of which is incorporated herein as if set forth at length, has been reviewed and recommended by the Township Tax Assessor and Township Tax Expert; and

WHEREAS, the settlement of said matter as more fully set forth below is in the best interest of the Township of Irvington;

NOW, THEREFORE, BE IT RESOLVED, by the Township of Irvington, New Jersey, as follows:

1. Settlement of the 2012 and 2013 tax appeals is hereby authorized as follows:

750 Chancellor Avenue
Block 300, Lot 2
Years: 2012 and 2013

<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Settlement Amount</u>
Land: \$546,500	N/A	WITHDRAWN
Imprvts:\$155,500	N/A	WITHDRAWN
Total: \$702,000	N/A	WITHDRAWN

2. Settlement of the 2014 and 2015 tax appeals is hereby authorized as follows:

750 Chancellor Avenue
Block 300, Lot 2
Years: 2014 and 2015

<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Settlement Amount</u>
Land: \$ 53,000	N/A	\$ 53,000
Imprvts:\$575,300	N/A	\$447,000
Total: \$628,300	N/A	\$500,000

3. Settlement of the 2016 tax appeal is hereby authorized as follows:

750 Chancellor Avenue
Block 300, Lot 2

Year: 2016

<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Settlement Amount</u>
Land: \$ 53,000	N/A	\$ 53,000
Imprvts:\$575,300	N/A	\$497,000
Total: \$628,300	N/A	\$550,000

4. Settlement of the 2017 tax appeal is hereby authorized as follows:

750 Chancellor Avenue
Block 300, Lot 2

Year: 2017

<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Settlement Amount</u>
Land: \$ 53,000	N/A	\$ 53,000
Imprvts:\$575,300	N/A	\$522,000
Total: \$628,300	N/A	\$575,000

5. All municipal officials are hereby authorized to take whatever action may be necessary to implement the terms of this Resolution and authorizes the Special Tax Counsel to enter into the Stipulation of Settlement as provided by Taxpayer.

RECORD OF COUNCIL VOTE

X = Indicates Vote N.V. = No Vote A.B. = Absent

<u>COUNCIL MEMBER</u>	<u>YES</u>	<u>NO</u>	<u>N.V.</u>	<u>A.B.</u>	<u>COUNCIL MEMBER</u>	<u>YES</u>	<u>NO</u>	<u>N.V.</u>	<u>A.B.</u>
BURGESS, 1ST VICE PRESIDENT	X				INMAN	X			
COX				X	JONES, 2ND VICE PRESIDENT	X			
FREDERIC	X				LYONS, PRESIDENT	X			
DR. HUDLEY	X								

PRESIDENT OF COUNCIL Dr. Hudley MUNICIPAL CLERK Shirley E. White DATE AUG 14 2018

I hereby certify that the foregoing is a true copy of a Resolution duly adopted by the Municipal Council. In witness whereof I have hereunto set my hand and the Corporate Seal of the Township of Irvington.

MUNICIPAL CLERK Shirley E. White

DATE AUG 14 2018

ADMINISTRATOR ☐ ASSESSOR ☐ BLDG ☐ CFO ☐ COLLECTOR ☐ COURT ☐ EDGO ☐ ENGINEER ☐ FIRE~CF ☐ HEALTH ☐ HOUSING ☐ INIC ☐
JUDGE ☐ LEGAL ☐ LIBR ☐ LICEN ☐ MAYOR ☐ NPP ☐ OCDP ☐ PARKS ☐ PAYROLL ☐ PUBLIC SAFETY~DIR ☐ PUBLIC WORKS ☐ PURCHASING ☐
SEC~PB/ZBA ☐ TRAFFIC ☐ ZONING~OFF ☐ DLGS ☐ GNCD ☐ OTHER(S): _____

Atty. ID No. 036031983
 Blau & Blau
 Attorneys at Law
 223-B Mountain Avenue
 Springfield, New Jersey 07081
 (973) 564-9003
 Attorneys for Plaintiff

Star Tobacco Co,

Plaintiff,

vs.

Irvington,

Defendant.

Tax Court of New Jersey
 Docket Nos. 011687-2012
 010659-2013
 012449-2014
 009764-2015
 008905-2016
 008938-2017

**CIVIL ACTION
 STIPULATION OF SETTLEMENT
 (Without Affidavit)**

1. It is hereby stipulated and agreed that the assessment of the following property be adjusted and judgment entered as follows:

Block: 300
 Lot: 2
 Address: 750 Chancellor
 District: Irvington
 Year(s): 2012 and 2013

	Original Assessment	County Board Judgment	Requested Judgment
Land	\$546,500	\$546,500	\$546,500
Improvement	\$155,500	\$155,500	\$155,500
Total	\$702,000	\$702,000	\$702,000

Block: 300
 Lot: 2
 Address: 750 Chancellor
 District: Irvington
 Year(s): 2014 and 2015

	Original Assessment	County Board Judgment	Requested Judgment
Land	\$ 53,000	\$ 53,000	\$ 53,000
Improvement	\$575,300	\$575,300	\$447,000
Total	\$628,300	\$628,300	\$500,000

Block: 300
 Lot: 2
 Address: 750 Chancellor
 District: Irvington
 Year(s): 2016

	Original Assessment	County Board Judgment	Requested Judgment
Land	\$ 53,000	\$ 53,000	\$ 53,000
Improvement	\$575,300	\$575,300	\$497,000
Total	\$628,300	\$628,300	\$550,000

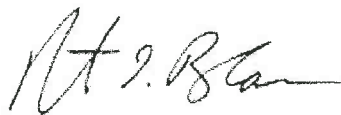
Block: 300
 Lot: 2
 Address: 750 Chancellor
 District: Irvington
 Year(s): 2017

	Original Assessment	County Board Judgment	Requested Judgment
Land	\$ 53,000	\$ 53,000	\$ 53,000
Improvement	\$575,300	\$575,300	\$522,000
Total	\$628,300	\$628,300	\$575,000

2. The undersigned have made such examination of the value and proper assessment of the properties and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the properties as they deem necessary and appropriate for the purpose of enabling them to enter into the Stipulation. The assessor of the taxing district has been consulted by the attorney for the taxing district with respect to this settlement and has concurred.

3. Based upon the foregoing, the undersigned represent to the Court that the above settlement will result in an assessment at the fair assessable value of the properties consistent with assessing practices generally applicable in the taxing district as required by law.

4. Statutory interest, pursuant to N.J.S.A. 54:3-27.2, having been waived by taxpayer, shall not be paid provided the tax refund is paid within 60 days of the date of entry of the Tax Court judgment. All refunds should be mailed to Blau & Blau, attorneys for Plaintiff.



Robert D. Blau
 Attorney for Plaintiff

 Attorney for Defendant

Dated:

MATTHEW J. O'DONNELL
 ATTORNEY AT LAW
 STATE OF NEW JERSEY