

RESOLUTION
of the
BOROUGH OF NEW PROVIDENCE
Resolution No. 2019-262

Council Meeting Date: 12-16-2019

Date Adopted: 12-16-2019

TITLE: Mack-Cali Realty Corp.-Debbie Danscu v. Borough of New Providence
Property: 890 Mountain Avenue; Block 382, Lot 1 Docket Nos.: 005267-
2014, 005414-2015, 006227-2016 and 004689-2017

Councilperson Muñoz submitted the following resolution, which was duly seconded by Councilperson Cumiskey.

WHEREAS, Mack-Cali Realty Corp.-Debbie Danscu (“Taxpayer”), the owner of Block 382, Lot 1 on the Borough of New Providence’s Tax Assessment Maps, commonly known as 890 Mountain Avenue (“Property”), filed an appeal of its 2014 through 2017 tax assessments in the Tax Court of New Jersey, Docket Nos. 005267-2014, 005414-2015, 006227-2016 and 004689-2017.

WHEREAS, the Mayor and Borough Council of the Borough of New Providence met and discussed the aforesaid tax appeals and the recommendations of its Borough Tax Assessor and Borough Attorney, DiFrancesco, Bateman, Kunzman, Davis, Lehrer & Flaum, P.C.

WHEREAS, Block 382, Lot 1 was assessed at \$5,097,000 for all years under appeal; and

WHEREAS, the 2014 total tax assessment, based upon said reduction, will be \$4,147,200 instead of \$5,097,000 for Block 382, Lot 1; and

WHEREAS, the 2015 total tax assessment, based upon said reduction, will be \$4,280,000 instead of \$5,097,000 for Block 382, Lot 1; and

WHEREAS, the 2016 total tax assessment, based upon said reduction, will be \$4,163,200 instead of \$5,097,000 for Block 382, Lot 1; and

WHEREAS, the 2017 total tax assessment, based upon said reduction, will be \$4,103,200 instead of \$5,097,000 for Block 382, Lot 1; and

WHEREAS, the provisions of N.J.S.A. 54:51A-8 (Freeze Act) shall not apply; and

WHEREAS, Taxpayer has agreed that any refunds due as a result of this settlement shall be without interest provided that the Stipulation of Settlement is filed with the Tax Court within 60 days hereof and the refund is paid within sixty (60) days of the date of entry of the Tax Court Judgment; and

WHEREAS, the aforesaid reduction has no general application to other properties within the Borough of New Providence as a result of the aforesaid specific fact situation; and

WHEREAS, the Mayor and Borough Council have reviewed a copy of the proposed Stipulation of Settlement, which is annexed hereto and incorporated herein by this reference.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Borough Council of the Borough of New Providence, County of Union, State of New Jersey, as follows:

1. The Borough of New Providence's Tax Assessor is hereby directed to establish the allocation between land and improvements of a \$4,147,200 total tax assessment for the 2014 Tax Year for Block 382, Lot 1, which is most beneficial to the Borough of New Providence and advise the Borough Attorney of that allocation.
2. The Borough of New Providence's Tax Assessor is hereby directed to establish the allocation between land and improvements of a \$4,280,000 total tax assessment for the 2015 Tax Year for Block 382, Lot 1, which is most beneficial to the Borough of New Providence and advise the Borough Attorney of that allocation.
3. The Borough of New Providence's Tax Assessor is hereby directed to establish the allocation between land and improvements of a \$4,163,200 total tax assessment for the 2016 Tax Year for Block 382, Lot 1, which is most beneficial to the Borough of New Providence and advise the Borough Attorney of that allocation.
4. The Borough of New Providence's Tax Assessor is hereby directed to establish the allocation between land and improvements of a \$4,103,200 total tax assessment for the 2017 Tax Year for Block 382, Lot 1, which is most beneficial to the Borough of New Providence and advise the Borough Attorney of that allocation
5. The Borough Attorney, Martin Allen, is hereby authorized to execute a Stipulation of Settlement relative to the tax appeals of Mack-Cali Realty Corp.-Debbie Danscu ("Taxpayer"), Docket Nos. 005267-2014, 005414-2015, 006227-2016 and 004689-2017, which reduces the tax assessment on Block 382, Lot 1 from \$5,097,000 to a total tax assessment of \$4,147,200 for the 2014 Tax Year; which reduces the tax assessment on Block 382, Lot 1 from \$5,097,000 to a total tax assessment of \$4,280,000 for the 2015 Tax Year; which reduces the tax assessment on Block 382, Lot 1 from \$5,097,000 to a

total tax assessment of \$4,163,200 for the 2016 Tax Year; which reduces the tax assessment on Block 382, Lot 1 from \$5,097,000 to a total tax assessment of \$4,103,200 for the 2017 Tax Year; which provides that the provisions of N.J.S.A. 54:51A-8 (Freeze Act) shall not apply; and which provides that any refunds due as a result of this settlement shall be without interest provided that the Stipulation of Settlement is filed with the Tax Court within 60 days hereof and the refund is paid within sixty (60) days of the date of entry of the Tax Court Judgment.

6. The settlement outlined above shall be without prejudice to the Borough of New Providence's dealings with any other Borough taxpayers' request for tax assessment reductions.

APPROVED, this 16th day of December, 2019.

RECORD OF VOTE

	AYE	NAY	ABSENT	NOT VOTING
CUMISKEY	X			
DESARNO	X			
GENNARO	X			
GEOFFROY	X			
MUÑOZ	X			
ROBINSON	X			
MORGAN			TO BREAK COUNCIL TIE VOTE	

I hereby certify that the above resolution was adopted at a meeting of the Borough Council held on the 16th day of December, 2019.

Wendi B. Barry, Borough Clerk

AMBER N. HEINZE, ESQ.
 Attorney ID 023872001
 Irwin & Heinze, P.A.
 383 Main Street, Suite 101
 Chatham, New Jersey 07928
 (973) 325-0191

TAX COURT OF NEW JERSEY

Mack-Cali Realty Corp-Debbie Danscu

Docket Nos. 005267-14, 005414-15,
 006227-16 & 004689-17

Plaintiff,

-v-

New Providence Borough

Defendant

: STIPULATION OF SETTLEMENT
 (Without Affidavit)
 : Hon. Michael J. Gilmore, J.T.C.

: First Calendar Date:
 :

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

Block: 382 Lot: 1
 Year: 2014
 Street Address: 890 Mountain Avenue

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 920,200	DIRECT	\$ 920,200
Improvements	\$ 4,176,800	APPEAL	\$3,227,000
TOTAL	\$ 5,097,000		\$4,147,200

Block: 382 Lot: 1
 Year: 2015
 Street Address: 890 Mountain Avenue

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 920,200	DIRECT	\$ 920,200
Improvements	\$ 4,176,800	APPEAL	\$3,359,800
TOTAL	\$ 5,097,000		\$4,280,000

Block: 382 Lot: 1
 Year: 2016
 Street Address: 890 Mountain Avenue

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 920,200	DIRECT	\$ 920,200
Improvements	\$ 4,176,800	APPEAL	\$3,243,000
TOTAL	\$ 5,097,000		\$4,163,200

Block: 382 Lot: 1
Year: 2017
Street Address: 890 Mountain Avenue

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 920,200	DIRECT	\$ 920,200
Improvements	\$ 4,176,800	APPEAL	\$3,183,000
TOTAL	\$ 5,097,000		\$4,103,200

2. The undersigned have made such examination of the value and proper assessment of the property(ies) and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property(ies) 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.

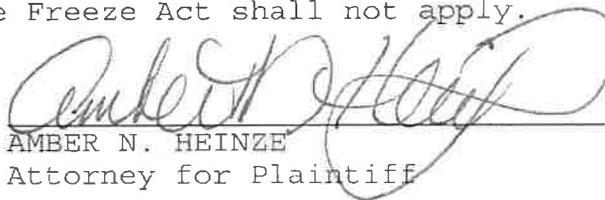
3. Based upon the foregoing, the undersigned represent to the court that the above settlement will result in an assessment at the fair assessable value of the property(ies) consistent with assessing practices generally applicable in the taxing district as required by law.

4. Statutory interest is waived on the condition that this Stipulation of Settlement is signed by counsel for the municipal defendant and forwarded to the Tax Court of New Jersey within 60 days hereof and provided the refund is received within 60 days from the date of the entry of judgment.

5. All tax over-payments and interest shall be by refund check made jointly payable to "Irwin & Heinze, P.A. Attorney Trust Account F.B.O. Mack Cali Realty Corporation, Plaintiff".

6. The provisions of Paragraphs 4 and 5 shall survive Judgment even if not included in the Judgment issued by the Tax Court.

7. The parties agree that the Freeze Act shall not apply.


AMBER N. HEINZE
Attorney for Plaintiff

Dated: November 21, 2019

Dated:

SANDRA BELLI
Attorney for Defendant