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 McMANIMON, SCOTLAND & BAUMANN, LLC  
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 Attorneys for Plaintiff,  
 Borough of Carteret

|                      |            |   |                                    |
|----------------------|------------|---|------------------------------------|
| <hr/>                |            | : | TAX COURT OF NEW JERSEY            |
| BOROUGH OF CARTERET, |            | : | DOCKET NO. 2019 DIRECT APPEAL      |
|                      |            | : |                                    |
|                      | Plaintiff, | : | <u>CIVIL ACTION</u>                |
| vs.                  |            | : |                                    |
|                      |            | : | <b>REAL PROPERTY TAX COMPLAINT</b> |
| SCP BYRON, LLC,      |            | : |                                    |
|                      |            | : | <b>(Block 5206, Lot 8)</b>         |
|                      | Defendant. | : | <b>7-11 Byron Avenue</b>           |
| <hr/>                |            | : |                                    |

Plaintiff, Borough of Carteret, in the County of Middlesex,  
 State of New Jersey, by way of Complaint, says:

**COMPLAINT SEEKING TO INCREASE ASSESSMENT**

No. 1. Plaintiff, Borough of Carteret, is the Taxing District of the Borough of Carteret, with respect to the assessment of the real property identified herein above, and as also identified in Plaintiff's Case Information Statement in this matter.

No. 2. Plaintiff Borough contests that assessment, on the ground that Plaintiff is discriminated against by the assessment, which is less than the true value or assessable value of the subject property.

**WHEREFORE**, Plaintiff, Borough of Carteret, demands Judgment increasing said assessment, to the current assessable value of the said property, and such other relief as may be appropriate.

McMANIMON, SCOTLAND & BAUMANN, LLC  
Attorneys for Plaintiff,  
Borough of Carteret

Dated: March 29, 2019      By: /s/ Ted Del Guercio, III  
                                         TED DEL GUERCIO, III

**CERTIFICATION OF FILING AND SERVICE**

No. 1. Contemporaneous with the electronic filing of this Pleading, I, the undersigned, caused to be served on the Clerk of Borough of Carteret (taxing district), or the person in charge of that office, by ordinary mail in accordance with Rule 8:5-4, a copy of the within Pleading.

No. 2. Contemporaneous with the electronic filing of this Pleading, I, the undersigned, caused to be served on the Assessor of Borough of Carteret (taxing district), or the person in charge of that office, by ordinary mail in accordance with Rule 8:5-4 a copy of the within Pleading.

No. 3. Contemporaneous with the electronic filing of this Pleading, I, the undersigned, caused to be served on the Administrator of the Middlesex County Board of Taxation, or the person in charge of that office, by ordinary mail in accordance with Rule 8:5-4, a copy of the within Pleading.

No. 4. Contemporaneous with the electronic filing of this Pleading, I, the undersigned, caused to be served on the Defendant property owner, by ordinary mail in accordance with Rule 8:5-4, a copy of the within Pleading, at the property owner's address as reflected in the Borough's tax records.

I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

DATED: March 29, 2019      /s/ Ted Del Guercio, III  
TED DEL GUERCIO, III, ESQ.

## Tax Court Case Information Statement

|                                                                       |                             |
|-----------------------------------------------------------------------|-----------------------------|
| <b>Case Details: County: MIDDLESEX   TAX Court Case # 007414-2019</b> | <b>Case Track: Standard</b> |
|-----------------------------------------------------------------------|-----------------------------|

**Case Caption:** Borough of Carteret V SCP Byron LLC**Case Type:** Direct Appeal**Case Initiation date:** 03/29/2019**Hurricane Sandy Related:** NO**Small Claims:** NO**Interpreter Language:** None**Exemption Reason:****Americans with Disability Act Accommodation Required:** None

|                     |            |
|---------------------|------------|
| <b>Plaintiff(s)</b> | <b>(1)</b> |
|---------------------|------------|

**Party Type:** MUNICIPALITY**Name:** Carteret Borough**Address Line 1:** Borough Hall**Address Line 2:** 61 Cooke Ave**City:** Carteret**State:** NJ**Zip:** 07008**Phone:****Attorney Name:** THADDEUS JOHN DEL GUERCIO**Email Address:**

xxxxxxxxxxx@xxxxx.xxx

|                     |            |
|---------------------|------------|
| <b>Defendant(s)</b> | <b>(1)</b> |
|---------------------|------------|

**Party Type:** CORPORATION**Name:** SCP Byron LLC**Address Line 1:** 428 Clifton Avenue**Address Line 2:** #7**City:** Lakewood**State:** NJ**Zip:** 08701**Phone:****Attorney Name:****Email Address:**

|                    |            |
|--------------------|------------|
| <b>Property(s)</b> | <b>(1)</b> |
|--------------------|------------|

**Property Type:** Multi-Unit Residential (Over 4 Units)**County:** MIDDLESEX**Abatement/ Exemption:** No**Qualifier:****Property Address:** 7-11 Byron Avenue**Plaintiff Association with Property OWNER****Municipality:** Carteret Borough**Block:** 5206**Lot:** 8**Unit:****Assessment Year:** 2019

**Original Assessment:**

|                      |                |
|----------------------|----------------|
| <b>Land:</b>         | \$630,000.00   |
| <b>Improvements:</b> | \$1,077,800.00 |
| <b>Exemption:</b>    | \$0.00         |
| <b>Total:</b>        | \$1,707,800.00 |

Are any prior year(s) pending in the Tax Court for the same property(s)? YES

007468-2018

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I certify that if more than one assessed property is included in the complaint, they are contiguous and in common ownership.

I certify that confidential personal identifiers have been redacted from documents now submitted to the court, and will be redacted from all the documents submitted in the future in accordance with *Rule* 1:38-7(b)

Dated: 03/29/2019  
GUERCIO

Signed: /s THADDEUS JOHN DEL