

**The Law Offices of
THOMAS G. SMITH**
A Professional Corporation
2106 New Road, Suite E-8
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(609) 653-4424
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Certified by the Supreme Court of New Jersey
As a Civil Trial Attorney

Licensed in the States of New Jersey and South Dakota

May 20, 2016

Bruce Stavitsky, Esquire
Stavitsky & Associates, LLC
350 Passaic Avenue
Fairfield, New Jersey 07004

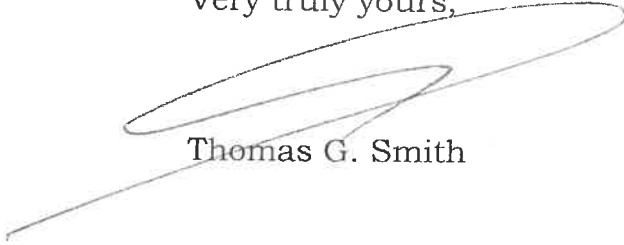
**RE: CVS v. Upper Township (2 separate parcels)
Southmont CVS v. Ocean City
Palmer Center/CVS v. Ocean City
CVS/Smithville v. Galloway
CVS v. Wildwood
Our File No. 0312**

Dear Mr. Stavitsky:

Enclosed please find notices to produce for each of the above matters, which I ask you please respond to within the time period set forth under Court Rules. If there is a problem with this request, please advise me.

Thank you for your attention to this matter.

Very truly yours,



Thomas G. Smith

TGS/ams
Enclosure

c: Megan McAfee
Jason Hesley
Joe Elliott
Mandi Johnson

Law Offices of Thomas G. Smith, PC

2106 New Road, Suite E-8

Linwood, New Jersey 08221

Telephone: (609) 653-4424

Facsimile: (609) 653-1020

Attorney for Defendant, Township of Galloway

CVS PHARMACIES,

Plaintiff,

v.

TOWNSHIP OF GALLOWAY,

Defendant.

TAX COURT OF NEW JERSEY

Docket Nos. 009880-2014

003221-2015

003457-2016

Block 1173.02, Lot 1.06

NOTICE TO PRODUCE

**To: Bruce Stavitsky, Esquire
Attorney for Plaintiff**

In accordance with R. 4:10-2 et. seq. and R. 4:18-1 specifically, the defendant, Township of Galloway, demands that plaintiff provide copies of all discoverable materials and information within thirty five (35) days after the service of this request. Copies are to be directed to the Law Offices of Thomas G. Smith, PC, counsel for the defendant.

If plaintiff believes something is not discoverable, please identify the item or information and state why it is not discoverable. If the item cannot be copied, please state what it is so a mutually convenient date and time can be agreed upon for inspection or reproduction of the same.

Please note that the within request calls for true copies of any and all documents, including those maintained, stored or transmitted electronically.

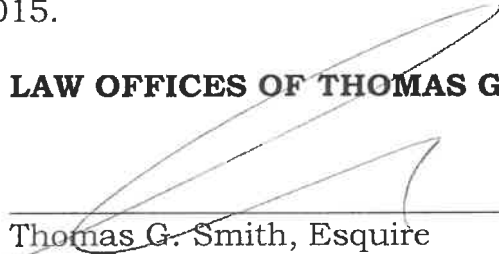
The following information and materials are requested:

1. True copies of all leases for properties leased by CVS in the counties of Atlantic, Cumberland and Cape May, which would be in effect for the tax year in question and two years prior.

2. True copies of all leases for properties leased by CVS in the counties of Atlantic, Cumberland and Cape May, which would be in effect at the present time.

3. True copies of all income and expense statements for all CVS properties in the counties of Atlantic, Cumberland and Cape May, for the tax years 2011 through 2015.

LAW OFFICES OF THOMAS G. SMITH, P.C.



Thomas G. Smith, Esquire
Attorney for Defendant

Dated: May 20, 2016

**The Law Offices of
THOMAS G. SMITH**
A Professional Corporation

2106 New Road, Suite E-8
Linwood, New Jersey 08221
(609) 653-4424
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Certified by the Supreme Court of New Jersey
As a Civil Trial Attorney

Licensed in the States of New Jersey and South Dakota

April 29, 2016

Mandi Johnson, Tax Assessor
Township of Galloway
300 East Jimmie Leeds Road
Galloway, New Jersey 08205

1173.02 / 1.06

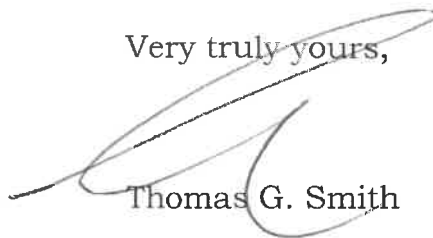
RE: CVS (NY Road) v. Galloway
Docket No. 003457-2016
File No. 0243

Dear Mandi:

As you are aware, a Complaint was filed relative to this matter for the 2016 tax year. As you are also aware, there are pending tax appeals for prior years. I did propound discovery for the 2016 tax year so we can ensure we have the most updated information for our file.

Please call me with any questions you may have.

Very truly yours,



Thomas G. Smith

TGS/ams
Enclosures

**The Law Offices of
THOMAS G. SMITH**
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Linwood, NJ 08221

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April 29, 2016

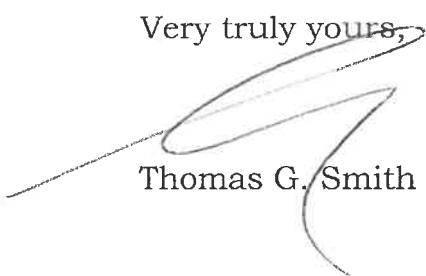
Bruce J. Stavitsky, Esquire
Stavitsky & Associates
350 Passaic Avenue
Fairfield, New Jersey 07004

RE: CVS (NY Road) v. Galloway
Docket No. 003457-2016
File No. 0243

Dear Mr. Stavitsky:

As you are aware, this office represents the defendant, Township of Galloway. Enclosed please find a demand for standard and supplemental interrogatories relative to this matter. Kindly respond to same within the time period set forth under Court Rules.

Very truly yours,



Thomas G. Smith

TGS/ams

Enclosures

c: Mandi Johnson, CTA

Law Offices of Thomas G. Smith, PC

2106 New Road, Suite E-8

Linwood, New Jersey 08221

Telephone (609) 653-4424

Facsimile (609) 653-1020

Attorney for Defendant Township of Galloway

Attorney ID No. 009471988

CVS,

Plaintiff,

v.

TOWNSHIP OF GALLOWAY,

Defendant

TAX COURT OF NEW JERSEY

Docket No. 003457-2016

Block 1173.02, Lot 1.06

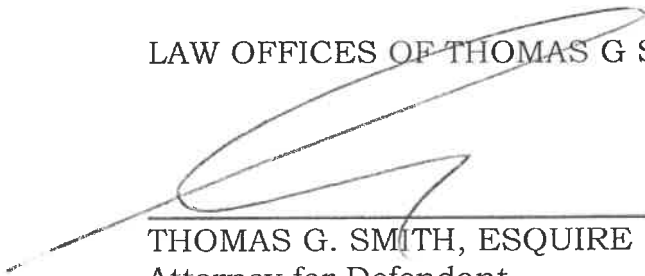
(1 S. New York Road)

**DEMAND FOR
INTERROGATORIES**

**TO: Bruce J. Stavitsky, Esquire
Counsel for Plaintiff**

Pursuant to the provisions of R. 8:6-1(a)(5), the Defendant, Township of Galloway, hereby demands Answers to Standard Interrogatories, as well as the attached supplemental interrogatories, in connection with the above-referenced matter, within sixty (60) days of service.

LAW OFFICES OF THOMAS G SMITH PC



THOMAS G. SMITH, ESQUIRE
Attorney for Defendant

Dated: April 29, 2016

**STANDARD INTERROGATORIES
TO BE SERVED ON TAXPAYER PURSUANT TO R. 8:6-1(A)(5)**

1. State the name and address of the owner(s) of the subject property during the year of appeal and the preceding two years.

ANSWER:

2. If you acquired the subject property during the time period set forth in Question No. 1, state:

- a. the date of acquisition;
- b. the consideration paid;
- c. the amount and terms of any financing;
- d. the name and address of the listing broker and the amount of time the property was listed;
- e. the relationship, if any, between the buyer and seller;
- f. attach hereto copies of the contract of sale (including all attachments and amendments), deed, mortgage, mortgage note and closing statements;
- g. provide a detailed description of the land and improvements at the time of your acquisition including the number of acres and the size and type (e.g., office building, warehouse, shopping center) of all buildings; and
- h. if you contend that your acquisition was not an arms-length purchase at fair market value, set forth in detail the factual basis for such contention.

ANSWER:

3. State whether any portion of the subject property is suitable for subdivision, for additional development or for expansion of the existing improvements. If so:

- a. State the amount of acreage which is suitable for such subdivision, additional development or expansion;
- b. State whether any municipal approvals have been applied for or have been received concerning such subdivision, additional development or expansion;
- c. Set forth the status of any application for approvals as of the assessing date and describe the subdivision, additional development or expansion which is the subject of the application;

- d. Set forth the date each municipal approval was obtained and describe each approval; and
- e. State whether any maps or site plans have been prepared. If so, attach a copy of any such map or site plan.

ANSWER:

4. Describe in detail the land and improvements as of October 1 preceding the year of appeal, including the number of acres and the size and type (e.g., office building, warehouse, shopping center) of all buildings.

ANSWER:

5. Describe the use of the buildings and improvements located at the subject property as of the assessing date.

ANSWER:

6. As to each building and improvement on the subject property as of the assessing date, provide the following information;

- a. total square footage;
- b. total square footage devoted to manufacturing use;
- c. total square footage devoted to warehouse use;
- d. total square footage devoted to office use;
- e. total square footage devoted to industrial use;
- f. total square footage devoted to retail use;
- g. total square footage devoted to any other use and a description of such use;
- h. total number of residential apartment units;
- i. total number of hotel/motel rooms;
- j. number of stories of each building;
- k. as to each floor of each warehouse, manufacturing or industrial building, the ceiling height(s);
- l. number and size of loading docks and bays at any warehouse, manufacturing or industrial building; and
- m. whether floor plan(s) is/are available, and if so annex a copy(ies) hereto.

ANSWER:

7. If the property is a residential apartment building:
- a. Attach hereto a copy of the rent roll as of October 1 of the year preceding the year of appeal and as of October 1 of each of the preceding two years. With regard to each rent roll, the following information is requested: identification by unit number of each apartment in the complex, number of rooms therein, monthly rental, and whether heat, hot water or other utilities are included in the monthly rental. If the requested information is not contained in the landlord's usual form of rent roll, set it forth separately;
 - b. for each apartment unit identified in response to the previous question, indicate whether there is any additional rental received, such as for a garage or storage space. If so, state the amount and the frequency of such payments; and
 - c. set forth the average number of vacancies for the year of appeal and each of the preceding two years.

ANSWER:

8. If the property is rented for manufacturing, warehouse, industrial, office or retail use:
- a. Attach a copy of the rent roll as of October 1 of the year preceding the year of appeal and as of October 1 of each of the preceding two years. With regard to each rent roll, the following information is requested: identification by unit number of each rental unit, the size of each rental unit, the date of commencement and expiration of each lease, the basic rent payable by each tenant and each item of additional rent (e.g., common area costs, operating costs, real estate taxes) payable by each tenant;
 - b. Attach copies of all leases which were in effect at the subject property during the tax year under appeal and the preceding two years. Copies should include all amendments, exhibits and work letters;
 - c. If tenants are separately charged for any item (e.g., heat, air conditioning, water, electricity) either under the lease agreement, or under any separate agreement, state with regard to each tenant the amounts charged on a monthly basis during the tax year under appeal and each of the preceding two years;
 - d. In the event the leased premises were improved, construct, or renovated pursuant to a work letter included in a lease agreement, or pursuant to any other agreement, state all costs associated with the same, indicating the amount paid by the landlord and the amount paid by the tenant;

- State whether any tenant has any relation to the landlord (e.g., family member) and whether the rental charged is in any way affected by said relationship;
- f. State whether any leased portion of the subject property is subject to any sublease agreement or whether any lease has been subject to any assignment agreement, and, if so, state all details known about said sublease or assignment and attach copies of any and all documents relating thereto;
 - g. As to each lease attached hereto, state whether any rent concessions were given at lease inception (or as part of initial leasing negotiations), at lease renewal or any other time, and, if so, describe the concession granted, quantify any reduced rental, state the time period of any "free" or reduced rental, state what other type of concession may have been given (e.g., waiver of tenant contributions or "additional rent", assumption of fit-up costs by landlord); and
 - h. State the average amount of space vacant during the year of appeal and each of the preceding two years.

ANSWER:

9. If any portion of the subject property is used for hotel/motel use, attach copies of detailed income and expense statements and departmental backup for the year under appeal and each of the preceding two years.

ANSWER:

10. State whether any portion of the property is owner-occupied. If so, provide the total square footage and a description of the portion occupied by the owner.

ANSWER:

11. If any portion of the property is leased or rented, attach a copy of the income and expense statement relating to the subject property for the year of appeal and each of the preceding two years. If the property is owner-occupied, attach a copy of an expense statement of the same time period. If any of the above information is contained within any reports prepared by an accounting or financial firm, attach copies of such reports and all notes to which reference is made in the statement of income and expenses. (Income

should include income from all sources, i.e., basic rent, additional rents, percentage rents, pass-throughs, interest on security deposits, administrative charges, charges for providing or relating to utilities, maintenance, taxes, vending machine fees).

ANSWER:

12. List the name and address of any person who either now holds or has held, at any time during the year of appeal or the preceding two years, an option to purchase the subject property, the date said option expires or expired, the amount paid for the option, the price at which said option can be exercised and the terms for payment of that amount. Attach a copy of the option agreement.

ANSWER:

13. State whether the property has been offered for sale during the year of appeal or the preceding two years. If so, state: (a) when the property has been offered for sale; (b) the name and address of any brokers with whom the property has been listed; (c) the terms of any offers, either written or oral, that were received (attach copies of any written offers); and (d) whether the property was advertised in newspapers, brochures or otherwise and, if so, attach copies hereto.

ANSWER:

14. State whether the property has been offered for lease at any time during the year of appeal or the preceding two years. If so, set forth the asking terms and attach any listing agreements.

ANSWER:

15. State whether any offers to lease the subject property have been received at any time during the year of appeal or the preceding two years. If so, set forth the date and terms of each such offer and attach a copy of any written offer.

ANSWER:

16. State whether any contract of sale has been executed during the year of appeal or the preceding two years for any interest in the subject property. If so, state the names and addresses of the parties to each contract, describe the interest being sold, state the amount of consideration to be paid for the property and the terms for payment of that amount. Attach a copy of any such contract.

ANSWER:

17. State the name, address and field or area of expertise of each expert expected to testify on your behalf at the trial of this appeal, and set forth the qualifications of each.

ANSWER:

18. Attach hereto copies of all appraisals and expert reports prepared your behalf, or in your possession, covering the subject property or any portion thereof, which appraisals or reports were prepared by any expert named in answer to Question No. 17, during or with respect to the year of appeal or either of the preceding two years, in connection with this or any other proceeding or for any other reason.

ANSWER:

19. State the name and address of each person known to you who has knowledge of facts bearing upon or relating to this appeal or the subject property, and summarize the facts known to each.

ANSWER:

20. Attach a copy of or describe in detail each document of which you have knowledge and which relates to or bears upon the subject matter of this appeal. The term "document" shall include, but not be limited to, photographs. Include in such description the following:

- a. the date of the document;
- b. the nature of the document (e.g., letter, appraisal, memorandum, photograph, contract);

- c. the name and address of the person who prepared the document;
- d. when the document was prepared;
- e. when the document was delivered;
- f. to whom the document was delivered;
- g. the name, address, employer and job title or position of the person having custody of the document; and
- h. a full summary of the contents of the document.

ANSWER:

21. If you claim the value of the subject property is adversely affected by contamination by hazardous substances or wastes or by environmental clean-up costs:

- a. State whether any environmental assessments or studies of the subject property have been commenced or completed during the year of appeal or the preceding two years (including ECRA and ISRA compliance, toxic waste or spill clean-up, wetlands, ground water contamination, etc.). If so, identify the type of study or assessment, the date of commencement, and provide a copy of the preliminary, interim or final conclusions;
- b. Attach hereto any such environmental assessments along with copies of all correspondence with NJDEP or USEPA relating to any possible or required environmental responsibility of the property owner for clean up of the subject property or any neighboring properties which may have been contaminated by activities conducted at the subject; and
- c. State whether you or any previous owner of the subject property is subject to ECRA or ISRA regulations, and, if so, state whether any environmental clean-up has been required, whether any work has commenced, and the (estimated) cost of same.

ANSWER:

22. State the name, address and job title of the person answering these interrogatories.

ANSWER:

23. State the name, address and telephone number of the person to contact in order to arrange an inspection of the subject property.

ANSWER:

Supplemental Interrogatories to be Served on Taxpayer

1. Attach hereto your answers to these Interrogatories any operating agreements, franchise agreements, brand name licenses, operator leases, and/or operation management contracts for the subject tax year, as well as those in effect for the three (3) years prior.

ANSWER:

2. Attach hereto your answers to these Interrogatories any Annual Financial Report for the subject tax year, and three (3) years prior.

ANSWER:

3. Attach to your answers to these Interrogatories copies of cancelled checks, receipts, policy and fact sheet of policy evidencing actual insurance expense for the pretax year, two (2) years prior, and one (1) year subsequent.

ANSWER:

4. Attached to your answers to these Interrogatories a copy of each and every bill for each incident of repair and maintenance incurred for the subject tax year, three (3) years prior, and one (1) year subsequent or itemized statement showing nature and amount paid for said repair and maintenance.

ANSWER:

5. Attach to your answers to these Interrogatories a copy of any bill or other evidence of actual replacement or appliance or other articles for which a reserve for replacement may be maintained for the subject tax year, three (3) years prior, and one (1) year subsequent.

ANSWER:

6. Describe in detail any new construction, renovations, rehabilitation, or other alterations which were made to the subject property as of each applicable assessing date and the time period of three (3) years prior thereto, as well as any and all plans for such work to be performed post-assessing date.

ANSWER:

7. Attach to your answers to these Interrogatories a copy of any documents or records evidencing the cost of construction of the subject property, including construction contracts, construction mortgages, bills, receipts, accounting statements, federal income tax returns, etc., if subject property was constructed with the last five (5) years.

ANSWER:

8. Attach to your answers to these Interrogatories a copy of any bills or receipts or construction contracts, and or Capital Expense Statements for any improvements in the nature of capital improvements made on the property within the last five (5) years, as well as those for any work to be performed post-assessing date.

ANSWER:

9. Attach hereto your answers to these Interrogatories any revenue reports for the subject tax year, and three (3) years prior.

ANSWER:

10. Attach hereto copies of all appraisal reports and expert reports prepared on your behalf, or in your possession, covering the subject property, or any portion thereof, regardless of reason said appraisal was prepared, which identifies a value for the subject property during the three years prior to the applicable assessing date to present.

ANSWER:

CERTIFICATION

I hereby certify that the foregoing statements made by me are true, and that all documents and reports annexed hereto are exact copies of the entire original document or report. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

Dated: _____
