

Resolution No. 91-60
Introduced by: Labella
Seconded by: Rybak
Date: March 18, 1991

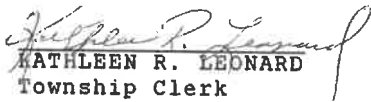
BE IT RESOLVED by the Governing Body of the Township of Clark, upon the recommendations of the Tax Assessor and the Director of Law, effectuate a settlement in the matter of Clark Parkway Plaza vs. the Township of Clark, which settlement would result in a reduction in assessment for the Year 1990 for building in the amount of \$814,000.00 resulting in a revised total assessment of \$1,950,000.00; and

BE IT FURTHER RESOLVED, it is further stipulated that the revised assessment be frozen for the tax years 1991 and 1992, pursuant to N.J.S.A. 54:51A-8.

APPROVED:


BERNARD R. HAYDEN
Council President

ATTEST:

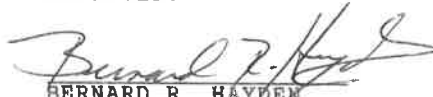

KATHLEEN R. LEONARD
Township Clerk

PkwyPlza.Res

Resolution No. 91-106
Introduced by: Labella
Seconded by: Rybak
Date: May 20, 1991

BE IT RESOLVED by the Governing Body of the Township of Clark that the proper officer or officers of the Township of Clark is or are hereby directed to process and effect payment in the amount of \$834.00 per the attached voucher submitted by Ralph F. Stanzione, Attorney at Law, for services rendered in regard to Tax Appeals - Clark Parkway Plaza vs. Township of Clark.

APPROVED:


BERNARD R. HAYDEN
Council President

ATTEST:


KATHLEEN R. LEONARD
Township Clerk

Stanzion.Res

Resolution No. 91-123
 Introduced by: Caruso
 Seconded by: Camacho
 Date: June 17, 1991

BE IT RESOLVED by the Governing Body of the Township of Clark that it does hereby authorize settlement of judgement as finalized by the Tax Court of New Jersey on Block 155, lot 8 (otherwise known as 67 Walnut Avenue) and assessed in the name of Clark Bar Associates for 1989 taxes.

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Township of Clark that the Director of Revenue and Finance is hereby authorized and directed to refund the overpayment as created by the judgement as follows:

<u>Old Assessment</u>	<u>Judgement</u>	<u>Reduction</u>	<u>1989</u> <u>x Tax Rate</u>	<u>= Refund</u>
\$5,550,000.00	- \$4,364,000.00	= \$1,186,000.00	x 3.07	= \$36,410.20
Total refund due				\$36,410.20

APPROVED:


 BERNARD R. HAYEEN
 Council President

ATTEST:


 KATHLEEN R. LEONARD
 Township Clerk

TaxJudge.Res

Resolution No. 91-145
 Introduced by: Ellenport
 Seconded by: Cristiani
 Date: July 15, 1991

WHEREAS, the C. & G. Sanguiliano, owners of 118 Westfield Avenue, a/k/a Block 122, Lot 14, in the Township of Clark, County of Union, State of New Jersey filed a tax appeal in the tax court of the State of New Jersey, bearing docket No. 20-02-9694-90; and

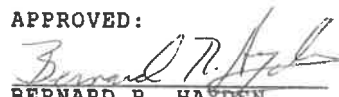
WHEREAS, the owners are desirous of resolving this tax appeal and will accept the settlement as set forth below; and

WHEREAS, the tax assessor and legal counsel have recommended a settlement of said matter as set forth below:

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Required Tax Court Judgment</u>
Land	\$ 56,100	\$ 56,100	\$ 56,100
Impvts	\$ 281,400	\$ 281,400	\$ 193,900
Total	\$ 337,500	\$ 337,500	\$ 250,000

NOW, THEREFORE, BE IT RESOLVED that, the Municipal Council of the Township of Clark hereby authorizes the Tax Assessor and Special Legal Counsel to execute the appropriate documents necessary to effectuate the aforementioned settlement.

APPROVED:


 BERNARD R. HAYDEN
 Council President

ATTEST:


 KATHLEEN R. LEONARD
 Township Clerk

TaxSet12.Res

Resolution No. 91-146
 Introduced by: Ellenport
 Seconded by: Cristiani
 Date: July 15, 1991

WHEREAS, the C. & G. Sanguiliano, owners of 138 Westfield Avenue, a/k/a Block 123, Lot 1, in the Township of Clark, County of Union, State of New Jersey filed a tax appeal in the tax court of the State of New Jersey, bearing docket No. 20-02-9695-90; and

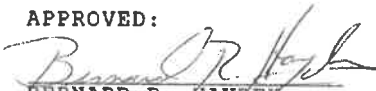
WHEREAS, the owners are desirous of resolving this tax appeal and will accept the settlement as set forth below; and

WHEREAS, the tax assessor and legal counsel have recommended a settlement of said matter as set forth below:

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Required Tax Court Judgment</u>
Land	\$ 40,000	\$ 40,000	\$ 40,000
Impvts	\$ 84,000	\$ 84,000	\$ 60,000
Total	\$ 124,000	\$ 124,000	\$ 100,000

NOW, THEREFORE, BE IT RESOLVED that, the Municipal Council of the Township of Clark hereby authorizes the Tax Assessor and Special Legal Counsel to execute the appropriate documents necessary to effectuate the aforementioned settlement.

APPROVED:


 BERNARD R. HAYDEN
 Council President

ATTEST:


 KATHLEEN R. LEONARD
 Township Clerk

TaxSet11.Res

Resolution No. 91-147
 Introduced by: Ellenport
 Seconded by: Cristiani
 Date: July 15, 1991

WHEREAS, the C. & G. Sanguiliano, owners of 5 Schindler Road, a/k/a Block 123, Lot 11, in the Township of Clark, County of Union, State of New Jersey filed a tax appeal in the tax court of the State of New Jersey, bearing docket No. 20-02-9696-90; and

WHEREAS, the owners are desirous of resolving this tax appeal and will accept the settlement as set forth below; and

WHEREAS, the tax assessor and legal counsel have recommended a settlement of said matter as set forth below:

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Required Tax Court Judgment</u>
Land	\$ 51,000	\$ 51,000	\$ 51,000
Impvts	\$ 164,000	\$ 164,000	\$ 99,000
Total	\$ 215,000	\$ 215,000	\$ 150,000

NOW, THEREFORE, BE IT RESOLVED that, the Municipal Council of the Township of Clark hereby authorizes the Tax Assessor and Special Legal Counsel to execute the appropriate documents necessary to effectuate the aforementioned settlement.

APPROVED:


 BERNARD R. HAYDEN
 Council President

ATTEST:


 KATHLEEN R. LEONARD
 Township Clerk

TaxSet13.Res

Resolution No. 91-233
 Introduced by: Caruso
 Seconded by: Ellenport
 Date: November 18, 1991

WHEREAS, the Union County Board of Taxation has approved the Assessor's Special Petition for 1990 which cancels out certain 1990 added assessments, and the Governing Body of the Township of Clark authorizes settlement for the tax reductions listed below, and

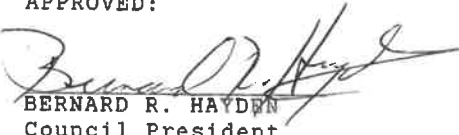
NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Township of Clark, that the Director of Revenue and Finances is hereby authorized to reduce taxes on the following properties:

	<u>1990 Taxes</u>	<u>1991 Taxes</u>
Block 108, lot 42		
53 Liberty Street		\$ 28.99 Due 2/1/91
Pratt, Pasqualine	\$115.94 Due 11/1/90	28.99 Due 5/1/91
Block 6.01, lot 14		
73 Roberts Road	352.80 Due 11/1/90	88.20 Due 2/1/91
Abenilla, Raymond F. & Rachel		88.20 Due 5/1/91
Block 193, lot 4		
836 Riverbend Drive	282.24 Due 11/1/90	211.68 Due 2/1/91
LaGrasso, Joyce		211.68 Due 5/1/91
Block 179, lot 38.01		
493 Valley Road	539.01 Due 11/1/90	323.40 Due 2/1/91
Blacklock, Thomas J. & Mary V.		323.40 Due 5/1/91

BE IT FURTHER RESOLVED by the Governing Body that the Director of Revenue and Finance is hereby authorized and directed to make refund for the overpayment as follows:

Block 179, lot 38.01	1990 Overpayment	\$ 539.01
493 Valley Road	1991 Overpayment	323.40
Blacklock, Thomas J. & Mary V	1991 Overpayment	323.40
	Total Refund	\$1,185.81

APPROVED:


 BERNARD R. HAYDEN
 Council President

ATTEST:


 KATHLEEN R. LEONARD
 Township Clerk

TaxReduc.Res

Resolution No. 91-234
 Introduced by: Rybak
 Seconded by: Caruso
 Date: November 18, 1991

BE IT RESOLVED by the Governing Body of the Township of Clark that it does hereby authorize settlement of judgement as finalized by the Tax Court of New Jersey on Block 71, lot 3 (otherwise known as 136 Central Avenue) and assessed in the name of Clark Parkway Plaza for 1989, 1990 and 1991 taxes.

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Township of Clark that the Director of Revenue and Finance is hereby authorized and directed to reduce taxes as follows:

<u>Original</u>	-	<u>Judgement</u>	=	<u>Reduction</u>	x	<u>Rate</u>	=	<u>Tax Reduction</u>
1989								
2,764,000.	-	2,264,000.	=	500,000.	x	3.07	=	15,350.00
1990								
2,764,000.	-	1,950,000.		814,000.	x	3.36	=	27,350.40
1991								
2,764,000.	-	1,950,000.		814,000.	x	3.41	=	27,757.40

BE IT FURTHER RESOLVED by the Governing Body that the Director of Revenue and Finance is hereby authorized and directed to make refund for the overpayment as follows:

1989	\$15,350.00
1990	27,350.40
1991	3,848.80
	<u>\$46,549.20</u>

APPROVED:

Bernard R. Hayden
 BERNARD R. HAYDEN
 Council President

ATTEST:

Kathleen R. Leonard
 KATHLEEN R. LEONARD
 Township Clerk

PkwyPlza.Res

Resolution No. 91-239
 Introduced by: Hayden
 Seconded by: Cristiani
 Date: November 18, 1991

WHEREAS, the CRESSKILL ASSOC. C/O 1 MADISON MGR. CORP., owners of 60 Walnut Avenue, a/k/a Block 154, Lot 4, in the Township of Clark, County of Union, State of New Jersey filed a tax appeal with the Union County Board of Taxation; and

WHEREAS, the owners are desirous of resolving this tax appeal and will accept the settlement as set forth below; and

WHEREAS, the tax assessor and legal counsel have recommended a settlement of said matter as set forth below:

	<u>Original Assessment</u>	<u>Settlement Assessment</u>
Land	\$ 378,600.00	\$ 378,600.00
Impvts	\$ 3,121,400.00	\$ 2,189,900.00
Total	\$ 3,500,000.00	\$ 2,568,500.00

NOW, THEREFORE, BE IT RESOLVED that, the Governing Body of the Township of Clark hereby authorizes the Tax Assessor and Special Legal Counsel to execute the appropriate documents necessary to effectuate the aforementioned settlement.

APPROVED:


 BERNARD R. HAYDEN
 Council President

ATTEST:


 KATHLEEN R. LEONARD
 Township Clerk

TaxAppeal.Res

Resolution No. 91-240
Introduced by: Rybak
Seconded by: Hayden
Date: November 18, 1991

WHEREAS, the TOMARC CO., owners of Central Avenue a/k/a Block 70 Lot 4, in the Township of Clark, County of Union, State of New Jersey filed a tax appeal with the Union County Board of Taxation; and

WHEREAS, the owners are desirous of resolving this tax appeal and will accept the settlement as set forth below; and

WHEREAS, the tax assessor and legal counsel have recommended a settlement of said matter as set forth below:

	<u>Original Assessment</u>	<u>County Board Judgment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 95,000	\$ 95,000	\$ 95,000
Impvts	\$ 185,000	\$ 185,000	\$ 80,000
Total	\$ 280,000	\$ 280,000	\$ 175,000

NOW, THEREFORE, BE IT RESOLVED that, the Governing Body of the Township of Clark hereby authorizes the Tax Assessor and Special Legal Counsel to execute the appropriate documents necessary to effectuate the aforementioned settlement.

APPROVED:

BERNARD R. HAYDEN
Council President

ATTEST:

KATHLEEN R. LEONARD
Township Clerk

Resolution No. 91-262
Introduced by: Hayden
Seconded by: Rybak
Date: December 2, 1991

BE IT RESOLVED by the Governing Body of the Township of Clark that it does hereby authorize settlement of judgement as finalized by the Tax Court of New Jersey on Block 155, lot 8 (otherwise known as 67 Walnut Avenue) and assessed in the name of Clark Bar Associates for 1990 taxes.

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Township of Clark that the Director of Revenue and Finance is hereby authorized and directed to reduce taxes as follows:

Original - Judgement = Reduction x Rate = Tax Reduction

1990

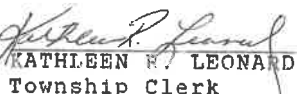
5,550,000. - 4,196,000. = 1,354,000. x 3.36 = \$ 45,494.40

BE IT FURTHER RESOLVED by the Governing Body that the Director of Revenue and Finance is hereby authorized and directed to make refund for the overpayment in the amount of \$45,494.40.

APPROVED:


BERNARD R. HAYDEN
Council President

ATTEST:


KATHLEEN R. LEONARD
Township Clerk

ClrkBar.Res

Resolution No. 91-274
Introduced by: Camacho
Seconded by: Cristiani
Date: December 16, 1991

WHEREAS, the Villa Contracting Co., Inc., owners of 76 Central Avenue, a/k/a Block 71, Lot 14.01, in the Township of Clark, County of Union, State of New Jersey filed a tax appeal in the tax court of the State of New Jersey, bearing docket No. 20-02-8446-91D; and

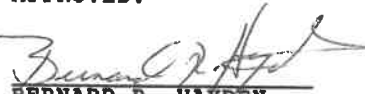
WHEREAS, the owners are desirous of resolving this tax appeal and will accept the settlement as set forth below; and

WHEREAS, the tax assessor and legal counsel have recommended a settlement of said matter as set forth below:

	<u>Original Assessment</u>	<u>Requested Tax Court Judgment</u>
Land	\$ 1,255,800.00	\$ 1,255,800.00
Impvts	<u>\$ 2,664,200.00</u>	<u>\$ 1,914,200.00</u>
Total	\$ 3,920,000.00	\$ 3,170,000.00

NOW, THEREFORE, BE IT RESOLVED that, Governing Body of the Township of Clark hereby authorizes the Tax Assessor and Special Legal Counsel to execute the appropriate documents necessary to effectuate the aforementioned settlement.

APPROVED:


BERNARD R. HAYDEN
Council President

ATTEST:


KATHLEEN R. LEONARD
Township Clerk

TaxAp12.Res

Resolution No. 91-275
Introduced by: Cristiani
Seconded by: Camacho
Date: December 16, 1991

BE IT RESOLVED by the Governing Body of the Township of Clark that it does hereby authorize settlement of 1991 tax appeals listed below as finalized by the Union County Board of Taxation.

BLOCK/LOT NAME ADDRESS	ORIGINAL	-	JUDGEMENT	=	REDUCTION	TAX RATE	=	REDUCTION
Blk 31, Lot 9.01 C-001 A. Ginesi 1168 Lake Ave.	70,400.	-	59,500.	=	10,900	x 3.41 \$		371.69
Blk31, Lot 9.02 C-002 A. Ginesi 1168 Lake Ave.	67,000.	-	56,500.	=	10,500	x 3.41		358.05
Blk31, Lot 9.11 C-011 J & D Orlando 1168-11 Lake Av.	116,800.	-	99,300.	=	17,500	x 3.41		596.75
Blk37, Lot 9 Candelin, G & Deluca, L. 24 Canterbury Dr.	185,200.	-	175,000.	=	10,200	x 3.41		347.82
Blk70, Lot 4 Tomarc Co. Central Ave.	280,000.	-	175,000.	=	105,000	x 3.41		3,580.50
Blk140, Lot 6 J & M Duffy 87 Georgia St.	122,600.	-	105,000.	=	17,600	x 3.41		600.16
Blk105, Lot 1.01 Carteret Savings 56 Westfield Av.	235,000.	-	150,000.	=	85,000	x 3.41		2,898.50
Blk 154, Lot 4 Madison Mgr. 60 Walnut Ave.	3,500,000.	-	2,568,500.	=	931,500	x 3.41		31,764.15
Blk 155, Lot 8 Clark Bar 67 Walnut Ave.	5,550,000.	-	4,196,000.	=	1,354,000	x 3.41		46,171.40
Blk 192, Lot 31.01 H. & D. Layman 460 Valley Rd.	149,000.	-	120,000.	=	29,000	x 3.41		988.90

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Township of Clark, that the Director of Revenue and Finance is hereby authorized and directed to refund overpayments as follows:

Block 31, lot 9.11, C-011 (1168-11 Lake Avenue) \$ 596.75
Orlando, Joseph & Denise
1168-11 Lake Avenue

Block 37, lot 9 (24 Canterbury Drive)
Candelin, G. & Deluca, L.
24 Canterbury Drive 347.82

Block 70, lot 4 (Central Avenue
Tomarc Co.
Central Avenue 3,580.50

Block 140, lot 6 (87 Georgia Street)
Duffy, James, Michael
87 Georgia Street 600.16

Block 105, lot 1.01 (56 Westfield Avenue)
Carteret Savings Bank
56 Westfield Avenue 2,898.50

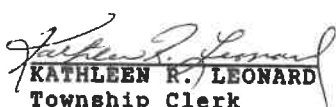
Block 155, lot 8 (67 Walnut Avenue)
Clark Bar Assoc.
67 Walnut Avenue 46,171.40

Block 192, lot 31.01 (460 Valley Road)
Howard & Diana Layman
460 Valley Road 988.90

APPROVED:


BERNARD R. HAYDEN
Council President

ATTEST:


KATHLEEN R. LEONARD
Township Clerk

TaxAp191.Res

Resolution No. 91-276
 Introduced by Cristiani
 Seconded by Rybak
 Date December 16, 1991

WHEREAS, the Union County Board of Taxation has approved the Assessor's Special Petition for 1991, and the Governing Body of the Township of Clark authorizes settlement for the tax reductions listed below, and

BLOCK, LOT NAME ADDRESS	REDUCTION	x	1991 TAX RATE	=	TAX REDUCTION
Block 10, lot 6 Essner, Martin 52 Hawthorne Drive	\$ 7,000.00	x	3.41		\$ 238.70
Block 13, lot 7 Flachek, Stephen 11 Orchard Terrace	2,900.00	x	3.41		98.89
Block 22, lot 8 Magyar, Adele B. 5 Mountainview Road	10,000.00	x	3.41		341.00
Block 24, lot 12 Pannullo, Anthony E., Jr. & Anna R. 47 Hillcrest Drive	10,000.00	x	3.41		341.00
Block 60, lot 3 Villa Contracting Co., Inc. 159 Terminal Avenue	90,000.00	x	3.41		3,069.00

NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Township of Clark, that the Director of Revenue and Finance is hereby authorized and directed to make refunds for the overpayments as follows:

Block 10, lot 6	\$ 238.70
Block 13, lot 7	98.89
Block 24, lot 12	341.00
Block 60, lot 3	3,069.00

APPROVED:


 BERNARD R. HAYDEN
 Council President

ATTEST:


 KATHLEEN R. LEONARD
 Township Clerk

92Astxap.res

Resolution No. 91-277
 Introduced by: Cristiani
 Seconded by: Camacho
 Date: December 16, 1991

BE IT RESOLVED by the Governing Body of the Township of Clark that it does hereby authorize settlement of judgement as finalized by the Tax Court of New Jersey on the following three properties for the Year 1990:

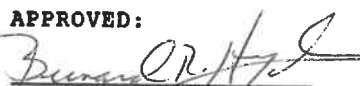
NOW, THEREFORE, BE IT RESOLVED by the Governing Body of the Township of Clark that the Director of Revenue and Finance is hereby authorized and directed to reduce taxes as follows:

BLOCK/LOT NAME ADDRESS	ORIGINAL ASSESSMENT	COURT JUDGEMENT	=	REDUCTION	x	TAX RATE	=	TAX REDUCTION
Blk 123, Lot 1 C&G Sanguilano 138 Westfield Av	124,000.-	100,000.	=	24,000.	x	3.36	=	806.40
Blk 123, Lot 11 C&G Sanguilano 5 Schindler Rd.	215,000.-	150,000.	=	65,000.	x	3.36	=	2,184.00
Blk 122, lot 14 C&G Sanguilano 118 Westfield Av	337,500.-	250,000.	=	87,500.	x	3.36	=	2,940.00

BE IT FURTHER RESOLVED by the Governing Body that the Director of Revenue and Finance is hereby authorized and directed to make refund for the overpayment as follows:

Block 123, Lot 1	806.40
Block 123, lot 11	2,184.00
Block 122, Lot 14	2,940.00

APPROVED:


 BERNARD R. HAYDEN
 Council President

ATTEST:


 KATHLEEN R. LEONARD
 Township Clerk

NJTaxApl.Res

Resolution 90-52
Introduced by Entire Council
Seconded by Entire Council
Date March 19, 1990

WHEREAS, the Director of Revenue and Finance of the Township of Clark has requested authorization to reduce taxes and apply credit for Block 154, Lot 3 (more commonly known as the Ramada Inn at 36 Valley Road, Clark) as indicated by the Tax Court.

NOW, THEREFORE, BE IT RESOLVED, by the Governing Body of the Township of Clark that the Director of Revenue and Finance be and is hereby authorized to reduce taxes and apply credit in accordance with the attached lists.

APPROVED:


BERNARD R. HAYDEN
Council President

ATTEST:


KATHLEEN R. LEONARD
Township Clerk



TOWNSHIP OF

(201) 388-3600

Clark,

NEW JERSEY 07066

February 22, 1990

Mayor Bernard Yarusavage,

I am in receipt of a Tax Court Judgement from the State of New Jersey for Block 154, lot 3 (otherwise known as 36 Valley Road) for the year 1989. I have enclosed a copy of the Judgement for your review. The Judgement requires that the 1989 assessments and therefore the 1989 taxes be reduced as follows:

<u>Original Assessment</u>	<u>Tax Court Judgement</u>	<u>Reduction</u>
8,233,400.	5,903,800.	2,329,600.

\$2,329,600 reduction x 3.07 (1989 tax rate) = \$71,518.72 overpayment of 1989 taxes

The judgement further requires that the 1989 overpayment be applied as a credit toward the 1990 1st and 2nd quarter taxes as follows:

<u>Taxes Due</u>	<u>Amount</u>	<u>Credit</u>	<u>Balance Due</u>
2/1/90	\$45,311.67	-	\$45,311.67 = \$ - -
5/1/90	<u>45,311.66</u>	-	<u>26,207.05</u> = <u>19,104.61</u>
Total	\$90,623.33	-	\$71,518.72 = \$19,104.61

I will need a resolution prepared to reduce the taxes and apply the credit as indicated by the Tax Court and spelled out above.

Sincerely,

Jeanne K. Decker, C.T.C./C.M.F.O.
Director of Revenue & Finance

cc: Kathleen Leonard, Township Clerk
Thomas J. Denitzio, Jr., Attorney at Law

James K. Wolosoff

TAX COURT OF NEW JERSEY
DOCKET NO.

20-02-0414-89D
20-02-0414-89D-F

Plaintiff(s),

v.

CIVIL ACTION

JUDGMENT PURSUANT TO
SETTLEMENT

Clark Township
(Union County)

Defendant(s).

The parties having agreed upon settlement of the above matter, the
assessment for the following property shall be as set forth below:

Block 154
Lot 3
Street Address 36 Valley Road
Year(s) 1989

A TRUE COPY



Wesley R. LaBar, Clerk
Tax Court of New Jersey

	<u>Original Assessment</u>	<u>County Tax Board Judgment</u>	<u>Tax Court Judgment</u>
Land	1,046,900	Not Applicable	1,046,900
Impvts	7,186,500	This matter is a Direct Appeal to the Tax Court.	4,856,900
Total	\$8,233,400		\$5,903,800

The provision of N.J.S.A. 54:51A-8 shall be applicable for the year(s)
1990 (Freeze Act year(s)). This judgment is a final disposition
of the entire controversy and any pending actions between the parties
for the captioned property for said year(s). No Freeze Act year(s)
shall be the basis for application of N.J.S.A. 54:51A-8 for a
subsequent year.

Refund shall be without interest.

Entered: 01-31-90


Wesley R. LaBar, Clerk
Tax Court of New Jersey

Attorney for Plaintiff(s): Thomas J. Denitzio, Jr., Esq.
Attorney for Defendant(s): Joseph J. Triarsi, Esq.

Cl-F

TAX COURT OF
NEW JERSEY

Jan 9 11 22 AM '90

GREENBAUM, ROWE, SMITH, RAVIN,
DAVIS & BERGSTEIN
Metro Corporate Campus One
P.O. Box 5600
Woodbridge, New Jersey 07095
(201) 549-5600
Attorneys for Plaintiff

JAMES K. WOLOSOFF

Plaintiff

v.

TOWNSHIP OF CLARK

Defendant

TAX COURT OF NEW JERSEY

Docket No. 20-02-0414-89D

CIVIL ACTION

STIPULATION OF SETTLEMENT
(Without Affidavit)

AND

APPLICATION FOR JUDGMENT
PURSUANT TO

N.J.S.A. 54:51A-8

(TAX COURT FREEZE ACT)

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

Block: 154

Lot: 3

Street Address: 36 Valley Road, Clark, New Jersey

Year: 1989

	<u>Original Assessment</u>	<u>Requested Tax Court Judgment</u>
Land:	\$1,046,900	\$1,046,900
Improvements:	<u>\$7,186,500</u>	<u>\$4,856,900</u>
Total:	\$8,233,400	\$5,903,800

2. The undersigned have made such examination of the value and proper assessment of the property and have obtained such appraisals, analysis and information with respect to the valuation and assessment of the property as they deem necessary and appropriate for the purpose of enabling them to enter into this 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 consistent with assessing practices generally applicable in the taxing district as required by law.

4. Plaintiff is the owner of the above property and demands judgment for tax years 1990 and 1991 ("Freeze Years") pursuant to N.J.S.A. 54:51A-8 based upon a judgment of the Tax Court for the tax year 1989 ("Base Year").

5. The final judgment will be entered by the Tax Court for the tax year 1989 determining the assessment on the property to be as set forth in Paragraph 1, above.

It is agreed that such judgment when entered will be a judgment final and no appeal will be filed therefrom.

6. There has been no change in value of the

property or revaluation put into effect for the defendant taxing district for the Freeze Years and no revaluation will be put into effect for the Freeze Years referred to in Paragraph 4, above.

7. A judgment entered pursuant to this Application shall be a final disposition of the entire controversy with respect to tax years 1989, 1990 and 1991. There are no pending actions between the parties with respect to the proper assessment of the property for the Freeze Years.

8. A judgment entered pursuant to this Application shall not be the basis for application of N.J.S.A. 54:51A-8 for any subsequent year.

9. It is stipulated and agreed that a judgment be entered affirming that the judgment for the Base Year is applicable for the Freeze Years.

10. Defendant agrees that the refund of taxes due plaintiff for tax year 1989 pursuant to the judgment of this Court to be entered in accordance with this Stipulation shall be paid to plaintiff by way of a credit against the quarterly tax payment due February 1, 1990 and, to the extent such credit is not sufficient to pay the refund in full, defendant shall pay plaintiff the balance of the refund due for tax year 1989 by way of a credit against the quarterly tax installment due May 1, 1990.

11. Taxpayer hereby waives its right to receive interest on any refund due pursuant to this settlement, provided, however, that the refund for the overpayment of taxes for tax year 1989 is paid to plaintiff in accordance with Paragraph 10 of this Stipulation.

GREENBAUM, ROWE, SMITH, RAVIN,
DAVIS & BERGSTEIN
Attorneys for Plaintiff

Dated: December 14, 1989

By: Thomas J. Denitzio, Jr.
Thomas J. Denitzio, Jr.

PISANO & TRIARSI
Attorneys for Defendant

Dated: December 30, 1989

By: Joseph J. Triarsi
Joseph J. Triarsi

TAX COURT OF NEW JERSEY

OFFICE OF THE CLERK
609-292-5082



CN 972
TRENTON, NJ
08625

Jan 31, 1990

Thomas J. Denitzio, Jr., Esq.
Greenbaum, Rowe, Smith, Ravin,
Davis & Bergstein
Metro Corporate Campus One
P.O. Box 5600
Woodbridge NJ 07095

Re: James K. Wolosoff vs. Clark Twp.

20-02-0414-89D
20-02-0414-89D-F

Joseph J. Triarsi, Esq.
Pisano & Triarsi
186 North Ave E
P.O. Box 985
Cranford NJ 07016

Block 154 Lot 3

I enclose a copy of the judgment(s) entered by the Tax Court.

Very truly yours,

Wesley R. LaBar, Clerk
Tax Court of New Jersey

Ann B. Conte

By: Ann B. Conte

Encl.

cc: Municipal Clerk
Municipal Tax Assessor
Municipal Tax Collector
County Board of Taxation

TC-44-88

3 m.c.
2-1-90

Rec'd R-6-90

TAX COURT OF NEW JERSEY

OFFICE OF THE CLERK
609-292-5082



CN 972
TRENTON, NJ
08625

Jan 31, 1990

Thomas J. Denitzio, Jr., Esq.
Greenbaum, Rowe, Smith, Ravin,
Davis & Bergstein
Metro Corporate Campus One
P.O. Box 5600
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Re: James K. Wolosoff vs. Clark Twp.

20-02-0414-89D
20-02-0414-89D-F

3

Joseph J. Triarsi, Esq.
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186 North Ave E
P.O. Box 985
Cranford NJ 07016

Block 154 Lot 3

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Very truly yours,

Wesley R. LaBar, Clerk
Tax Court of New Jersey

Ann B. Conte

By: Ann B. Conte

Encl.

cc: Municipal Clerk
Municipal Tax Assessor
Municipal Tax Collector
County Board of Taxation

3

TC-44-88

James K. Wolosoff

TAX COURT OF NEW JERSEY
DOCKET NO.

20-02-0414-89D
20-02-0414-89D-F

Plaintiff(s),

v.

CIVIL ACTION

JUDGMENT PURSUANT TO
SETTLEMENT

Clark Township
(Union County)

Defendant(s).

The parties having agreed upon settlement of the above matter, the
assessment for the following property shall be as set forth below:

Block 154
Lot 3
Street Address 36 Valley Road
Year(s) 1989

A TRUE COPY



Wesley R. LaBar, Clerk
Tax Court of New Jersey

	<u>Original Assessment</u>	<u>County Tax Board Judgment</u>	<u>Tax Court Judgment</u>
Land	1,046,900	Not Applicable	1,046,900
Impvts	7,186,500	This matter is a Direct Appeal to the Tax Court.	4,856,900
Total	\$8,233,400		\$5,903,800

The provision of N.J.S.A. 54:51A-8 shall be applicable for the year(s)
1990 (Freeze Act year(s)). This judgment is a final disposition
of the entire controversy and any pending actions between the parties
for the captioned property for said year(s). No Freeze Act year(s)
shall be the basis for application of N.J.S.A. 54:51A-8 for a
subsequent year.

Refund shall be without interest.

Entered: 01-31-90



Wesley R. LaBar, Clerk
Tax Court of New Jersey

Attorney for Plaintiff(s): Thomas J. Denitzio, Jr., Esq.
Attorney for Defendant(s): Joseph J. Triarsi, Esq.

Cl-F

Resolution 90-82

Introduced by Cristiani

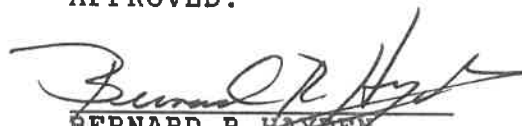
Seconded by Ellenport

Date May 21, 1990

WHEREAS, the Director of Revenue and Finance of the Township of Clark has requested authorization to reduce taxes and apply credit for Block 34.01 Lot 23 (more commonly known as 35 Rand Road)x Court.

NOW, THEREFORE, BE IT RESOLVED, by the Governing Body of the Township of Clark that the Director of Revenue and Finance be and is hereby authorized to reduce taxes and apply credit in accordance with the attached list.

APPROVED:


BERNARD R. HAYDEN
Council President

ATTEST:


KATHLEEN R. LEONARD
Township Clerk



TOWNSHIP OF

(201) 388-3600

Clark

NEW JERSEY 07066

5-10

April 20, 1990

Mayor Bernard Yarusavage

Re: Block 34.01, lot 2
35 Rand Road

Dear Mayor Yarusavage,

There was a Union County Tax Board Judgement (copy enclosed) for the 1989 taxes on Block 34.01, lot 2 (otherwise known as 35 Rand Road) and assessed in the name of Gerald and Norma Rosa. This judgement reduced the 1989 taxes and Resolution #89-243, dated 12/18/89, refunded the overpayment for the 1989 taxes.

The 1990 preliminary taxes have also been reduced due to the above judgement as follows:

	<u>Original</u>	<u>With Judgement</u>	<u>Reduction</u>
Due 2/1/90	\$1,531.93	\$1,099.83	\$ 432.10
Due 5/1/90	<u>1,531.93</u>	<u>1,099.83</u>	<u>432.10</u>
Total	\$3,063.86	\$2,199.66	\$ 864.20

This reduction of \$864.20 is now an overpayment and should be refunded. Please prepare a resolution at your earliest convenience; thanking you in advance for your assistance in this matter.

Sincerely,

Jeanne K. Decker
Jeanne K. Decker, C.T.C./C.M.F.O.
Tax Collector/Treasurer
Director of Revenue & Finance

cc: Gerald & Norma Rosa
209 Nutley Avenue
Nutley, New Jersey 07110

Paul J. Burns, Esq.

Resolution 90-142
Introduced by Entire Council
Seconded by Entire Council
Date August 20, 1990

WHEREAS, the Director of Revenue and Finance of the Township of Clark has requested authorization to reduce taxes and apply credit for Block 143, Lot 1 and assessed in the name of General Motors Corporation as indicated by the Tax Court.

NOW, THEREFORE, BE IT RESOLVED, by the Governing Body of the Township of Clark that the Director of Revenue and Finance be and is hereby authorized to reduce taxes and apply credit as follows:

		Tax Court	1989	Reduction	
	<u>Original</u>	<u>Judgment</u>	<u>Reduction</u>	<u>Tax Rate</u>	<u>in Taxes</u>
Land	\$ 3,490,000.	\$3,490,000	\$ -		
Improv.	<u>10,310,000.</u>	<u>6,873,000</u>	<u>3,437,000.</u>		
	$\$13,800,000. - 10,363,000 = \$3,437,000 \times 3.07$				\$105,515.90

BE IT FURTHER RESOLVED that this reduction and overpayment of \$105,515.90 be used as a credit toward the 1990 tax payments as previously agreed.

APPROVED:


BERNARD R. HAYDEN
Council President

ATTEST:


KATHLEEN R. LEONARD
Township Clerk

TaxcrGM.Res

Resolution No. 89-237
Introduced by Entire Council
Seconded by Entire Council
Date December 18, 1989

BE IT RESOLVED by the Governing Body of the Township of Clark that it does hereby authorize a tax credit in the amount of \$105,515.90 to the General Motors Corporation representing overpayment for real estate taxes for the year 1989, and with regard to Lot 1, Block 143 "the Hyatt property", which credit is to be evenly apportioned against first and second quarter real estate taxes due for the year 1990. This action is in accord with and in order to implement the disposition of a certain tax appeal between General Motors and the Township of Clark, which was the subject of a prior Resolution No. 89-215 adopted November 20, 1989.


COUNCIL PRESIDENT

ATTEST:


CLERK

Resolution No. 89-171
Introduced by Caruso
Seconded by Rybak
Date: September 18, 1989

WHEREAS, the Township of Clark received notice of a reduction in the assessment of property listed below:

Block 71 Lot 3 Clark Parkway Plaza

Overpayment \$ 7,860.00

Block 42 Lot Middlesex Water Company

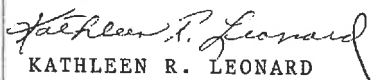
Overpayment \$ 5,240.00

NOW, THEREFORE BE IT RESOLVED by the Governing Body of the Township of Clark that the Director of Revenue and Finance be and is hereby authorized to refund the sum of \$13,100.00 for overpayment of taxes as a result of a reduction of the added assessment by the Union County Board of Taxation.

APPROVED:


BERNARD R. HAYDEN
Council President

ATTEST:

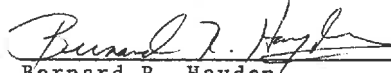

KATHLEEN R. LEONARD
Township Clerk

Resolution No. 89-154
Introduced by Caruso
Seconded by Pluta
Date 8-21-89

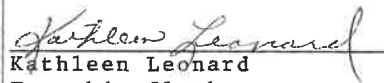
WHEREAS, the Township of Clark received notice of a reduction in the assessment on block 52, Lot 32, otherwise known as 66 Francis Drive and assessed in the name of Stella Gocel; and

NOW THEREFORE BE IT RESOLVED by the Governing Body of the Township of Clark that the Director of Revenue and Finance be and is hereby authorized to refund the sum of \$110.50 to Stella Gocel for overpayment of taxes for Block 52, Lot 32 as a result of a reduction of the added assessment by the Union County Board of Taxation.

Approved:


Bernard R. Hayden
Council President

Attest:


Kathleen Leonard
Township Clerk

Resolution No. 88-29
Clumpert
Introduced by _____
Poyrich
Seconded by _____
Date February 16, 1988

WHEREAS, based on the Assessor's Special Petition to the Union County Board of Taxation, the Director of Revenue and Finance has requested authority to cancel certain 1987 taxes; and

WHEREAS, upon good cause having been shown, this Council desires to grant such authority;

NOW THEREFORE BE IT RESOLVED by the Governing Body of the Township of Clark that the Tax Collector of the Township of Clark be and is hereby authorized to cancel certain 1987 taxes in accordance with the schedule attached hereto based on the Assessor's Special Petition to the Union County Board of Taxation.

Attest:

Council President

Clerk



TOWNSHIP OF

(201) 388-3600

Clark

NEW JERSEY 07066

January 15, 1988

Mayor George Nucera,

As per the Assessor's Special Petition (copy attached), I will need a resolution to cancel the following 1987 taxes:

<u>Block/lot</u>	<u>Original</u>	<u>Reduction</u>	<u>Cancel/Refund</u>
Block 38.03, lot 27 Dancs, Joseph F. & Mary 437 Madison Hill Road	\$ 67.93	\$ 27.17	\$ 40.76 refund
Block 145, lot 7 Moraes, Alcides & Mary 131 Walnut Avenue	\$ 411.67	\$ 411.67	\$ 411.67 cancel
Block 71, lot 2 Koritsoglou, Epaminondas 152 Central Avenue	\$ 691.60	\$ 370.40	\$ 321.10 cancel

Sincerely,

Jeanne K. Decker

Jeanne K. Decker, C.T.C./C.M.F.O.
Director of Revenue & Finance

"PRIDE IN CLARK"

Resolution No. 88-34
Ellenport
Introduced by _____
Cristiani
Seconded by _____
Date February 16, 1988

WHEREAS, the Union County Board of Taxation has rendered a decision on a 1986 added assessment for Block 154, Lot 4, reducing the 1986 added assessment;

NOW THEREFORE BE IT RESOLVED by the Governing Body of the Township of Clark that the Director of Revenue and Finance be and is hereby authorized to reduce the 1986 added assessment on Block 154, Lot 4 assessed in the name of Clark Center Associates from \$53,065.17 to \$23,900.00 (a reduction of \$29,165.17).

Attest:

Council President

Clerk

Resolution No. 88-35

present
introduced by _____

ordinance
passed by _____

February 16, 1988

WHEREAS, the Township of Clark received payment of \$78.88 representing full payment of 1986 taxes and interest on Block 154, Lot 4 assessed in the name of Clark Center Associates; and

WHEREAS, said payment did not take into consideration that there was a judgment of the Union County Board of Taxation and the companion resolution adopted simultaneously therewith, which reduced the 1986 taxes on said property by \$165.17, thereby creating an overpayment of \$35,179.24;

NOW THEREFORE BE IT RESOLVED by the Governing Body of the Township of Clark that the Director of Revenue and Finance be and is hereby authorized to refund the sum of \$35,179.24 to Clark Center Associates for overpayment of taxes, interest and costs for Block 154, Lot 4 as a result of the reduction of the added assessment by the Union County Board of Taxation.

Attest: _____
Council President

Clerk

Resolution No. 87-13
Carnese
Introduced by _____
Cristiani
Seconded by _____
Date January 20th, 1987

WHEREAS, the Director of Revenue and Finance of the Township of Clark has requested authority to refund certain overpayments of taxes for 1986 in accordance with the attached list pursuant to a reduction of assessments;

NOW THEREFORE BE IT RESOLVED by the Governing Body of the Township of Clark that the Director of Revenue and Finance is hereby authorized to make refunds of 1986 tax overpayments in accordance with the list attached hereto.

Attest:

Council President

Clerk



Clark

NEW JERSEY

07066

December 17, 1986

Mayor George Nucera,

As per the Assessor's Petition (copy attached), the following Blodks and lots have had reduced assessments for the year 1986. Due to these reductions in assessments, there should be a resolution prepared which will refund the 1986 overpayments as follows:

1 - Block 46, lot 5 Ford, Michael & Claire 80 Lefferts Land	\$ 145.79
2 - Block 24, lot 37 Wishna, Martin & Bertha 47 Fairview Road	47.80
3 - Block 28, lot 10.07 McCutcheon, Donald & Arlene 40 Ayers Land	133.84
4 - Block 113, lot 2 Piech, Theodore & Joanne 28 Ascot Way	31.07
5 - Block 179.01, lot 2 Wade, Charles & Carol 1100 Maurice Avenue	<u>152.96</u>
Total Refunds	\$ 511.46

Sincerely,

Jeanne K Decker

Jeanne K. Decker, C.T.C./C.M.F.O.
Director of Revenue & Finance

Resolution No. 87-23
Clement
Introduced by _____
Cristian
Seconded by _____
Date February 17, 1987

WHEREAS, the Union County Board of Taxation has rendered a decision concerning a 1986 added assessment bill for Block 154, Lot 4 in the Township of Clark, assessed in the name of Clark Center Associates;

WHEREAS, said decision has caused a reduction in said 1986 added assessment on said property; and

WHEREAS, the Director of Revenue and Finance of the Township of Clark has requested approval of such reduction by the Governing Body;

NOW THEREFORE BE IT RESOLVED by the Governing Body of the Township of Clark that the aforesaid reduction of the 1986 added assessment for Block 154, Lot 4 from \$53,065.17 to \$23,900.00 (a reduction of \$29,165.17) is hereby approved, and the Director of Revenue and Finance is hereby directed to modify her records accordingly.

Attest:

Council President

Clerk

Resolution No. 87-145

Introduced by _____

Seconded by _____

Date September 8th, 1987

WHEREAS, the property known as Block 131, Lot 7 and Block 124, Lot 5.02 (also known as 177-178 Broadway, Clark, NJ), is owned by the Polish Cultural Foundation, Inc. a non-profit New Jersey corporation; and

WHEREAS, the property has been taxed by the Tax Assessor of the Township of Clark, and the property owner has taken an appeal to the Union County Board of Taxation which ruled in favor of the Township of Clark; and

WHEREAS, the property owner has taken an appeal to the Tax Court of New Jersey which case is pending under Docket No. 20-02-1413-86 and listed for trial on September 23, 1987; and

WHEREAS, it appears that the property and the property owner are exempt pursuant to New Jersey Statute 54:4-3.6 and cases decided in the Courts of New Jersey;

NOW THEREFORE BE IT RESOLVED by the Governing Body of the Township of Clark that the Director of Law is hereby authorized to abandon the defense of said tax appeal thereby enabling the tax assessor to acknowledge the tax exempt status of the subject property.

Attest: _____

Council President

Clerk

Resolution No. 87-181

Bob
Introduced by _____

Fred
Seconded by _____

Date November 16, 1987

WHEREAS, the Director of Revenue and Finance of the Township of Clark has requested authority to reimburse 1986 taxes and first three quarters of 1987 taxes to the Polish Cultural Foundation, Inc. for property known as Block 131, Lot 7 (177-179 Broadway) on the grounds that said property is exempt pursuant to the Consent Order of the Tax Court of New Jersey;

NOW THEREFORE BE IT RESOLVED by the Governing Body of the Township of Clark that the Director of Revenue and Finance be and is hereby authorized to make the aforesaid refund pursuant to the Order of the Tax Court of New Jersey, in the total amount of \$17,945.63.

Attest:

Council President

Clerk

Resolution No. 87-206

Ellenport
Introduced by _____

C. Hill
Seconded by _____

Date December 21, 1987

WHEREAS, the Union County Board of Taxation has rendered a judgment in connection with Block 144, Lot 2.01, (100 Walnut Avenue) assessed in the name of C.W. Associates; and

WHEREAS, said Judgment reduces the assessment for 1987 from \$12,295,000.00 to \$11,295,000.00; and

WHEREAS, the property owner/taxpayer has paid the taxes as assessed for the year 1987, thereby creating an overpayment in the amount of \$24,700.00; and

WHEREAS, the tax assessor of the Township of Clark has informed the Council and the Mayor that he has negotiated a settlement in lieu of the Township taking an appeal to the Tax Court of the State of New Jersey from said judgment of the Union County Board of Taxation and with regard to other appeals filed by the property owner/taxpayer for certain added assessments;

NOW THEREFORE BE IT RESOLVED by the Governing Body of the Township of Clark that the Director of Revenue and Finance be and is hereby authorized to refund to C.W. Associates an overpayment of taxes for 1987 in the amount of \$24,700.00.

Attest:

Council President

Clerk

Resolution No. 86-11
Carroll
Introduced by _____
de Luca
Seconded by _____
Date January 22nd, 1986

WHEREAS, the Tax Assessor of the Township of Clark during the past year has made corrections in assessments where there have been errors in calculations; and

WHEREAS, these corrections and errors have been approved by the Union County Board of Taxation; and

WHEREAS, the deadline for filing corrections with the Union County Board of Taxation has passed thereby requiring Council approval;

NOW THEREFORE BE IT RESOLVED by the Governing Body of the Township of Clark that the Tax Assessor is hereby permitted to reduce the assessment for 1985 for Block 135, Lot 24 owned by Frederick and Margaret Flemm, 29 Gibson Boulevard, Clark, New Jersey as follows:

Current Assessment	\$90,000.00
Should be	\$87,700.00
Reduce Assessment by	\$ 2,300.00

Attest:

Council President

Clerk

Resolved
Introduced by
Seconded by

Date

January 22nd, 1986

86-14

WHEREAS, the Union County Board of Taxation has rendered appeal judgments causing overpayments of taxes for 1985 to the Township of Clark; and

WHEREAS, the Treasurer of the Township of Clark has requested this Resolution to authorize refunds of those overpayments created by said judgments totalling \$11,917.40;

NOW THEREFORE BE IT RESOLVED by the Governing Body of the Township of Clark that the Treasurer of the Township of Clark is hereby authorized to refund overpayments of 1985 taxes caused by the appeal judgments rendered by the Union County Board of Taxation in the total amount of \$11,917.40 pursuant to the attached list.

Attest:

Council President

Clerk

Re 1 L

Union County Board of Taxation Judgements

<u>Block</u>	<u>Lot</u>	<u>Name & Address</u>	<u>Reduction</u>	<u>Refund</u>
4.01	22	Thomas Paduano 265 Laurel Lane	1,900.	\$ 41.80
4.05	48	Vivian Moroli 185 Orchard Terrace	5,500.	121.00
14	5	Robert Enes 23 Orchard	1,700.	37.40
19	7	Joseph & Eugena Anisko 37 Briarheath Lane	12,400.	272.80
33	7	American Hungarian Club 809 Old Raritan Road	40,000.	880.00
37	2	Joseph Pozniak 113 Amelia Drive	2,900.	63.80
52	14.04	Joseph Farrell 6 Ginesi Drive	9,400.	206.80
81	8	James & E. Kelly 119 Westfield Avenue	12,300.	270.60
165	19	Valerie Peti 86 Parkway Drive	7,300.	160.60
81	44	Edwin Ford 129 Westfield Avenue	1,700.	37.40
91	10	Michael Versusky 33 Westfield Avenue	5,000.	110.00
148	13	Friendly Ice Cream Corp. 1463 Raritan Road	25,000.	550.00
70	7	Tomarc Co. 77 Central Avenue	380,000.	8,360.00
88.01	42	Marie McMahon 53 Harrison Street	9,500.	209.00
161	4	W. & F. Nowicki, Edwards 328 West Lane	3,000.	66.00
168	4	Robert & Pamela Blejwas 2 Park Street	8,100.	178.20
176	60	Noe & Marie Russo 411 Valley Road	6,600.	145.20
177	5	Ferdinand & M. Tomassi 10 Linda Lane	4,200.00	92.40
182	4	Thomas & Margaret Winters 107 Delia Terrace	5,200.00	114.40

Resolution No. 86-15
Parsons
Introduced by _____
He Luca
Seconded by _____
Date January 22nd, 1986

WHEREAS, the Union County Board of Taxation has rendered judgments in connection with the Tax Assessor's Special Petitions (copy attached); and

WHEREAS, the judgment is for a total reduction of \$1,186,300.00 of assessed valuation or \$26,098.60 in tax credits; and

WHEREAS, the Director of Revenue and Finance has requested authorization to distribute the tax credits as follows:

\$ 8,334.62	- applied to outstanding 1985 taxes
<u>17,763.98</u>	- refund overpayments on 1985 taxes
\$26,098.60	

NOW THEREFORE BE IT RESOLVED by the Governing Body of the Township of Clark that the Director of Revenue and Finance is hereby authorized to distribute the tax credits as set forth above and in accordance with the list attached pursuant to the judgments rendered in connection with the Assessor's Special Petitions to the Union County Board of Taxation.

Attest:

Council President

Clerk

Municipality

Wark

Date

August 15, 1971

OWNER	LOCATION	ASSESSED VALUATION		REDUCTION RECOMMENDED		
		LAND	BLDG.	LAND	BLDG.	
Trinker, Michael & Rose	24 Douglas Dr.	42000	102300	-0-	14300	Calcu
ro, Mary	73 Colonial Dr.	39000	55900	3900	-0-	portion reduce
outsakis, A & A	91 St. Laurent Dr.	43200	66600	-0-	500	Calcu
Trawec, Michael	2340 Colonial Dr.	42100	61800	-0-	1500	"
Bellew, John & Irene	1136 Forest Dr.	41000	55700	-0-	3800	"
Winkowski, Chester & Minnie	500 Valley Road	53000	155600	-0-	1100	"
Decker, John & Loretta	41 Union Co. Pkwy	56300	73200	-0-	2400	"
Zweig, Ralph & Florence	97 Union Co. Pkwy	42300	58300	-0-	900	"
Rowan, Stanley	59 James Ave	40000	45100	-0-	9700	lowe
Tyrell, Clifford & Dorothy	1 Alan Ct.	40000	72700	-0-	20800	Calcu
Totals				3900	55000	

Thomas R. E.

Municipality

Clark

Date

August 15, 1985

OWNER	LOCATION	ASSESSED VALUATION		REDUCTION RECOMMENDED		
		LAND	BLDG.	LAND	BLDG.	
Heinman, Elizabeth	339 New York Ave	43800	74400	-0-	4900	calcul
Reich, Theodore & Joan	338 West Lane	40000	50600	-0-	1300	"
Manch, Arthur & Debra	328 Parkway Dr	43500	66000	-0-	6600	pool
Breen, Michael & Catherine	323 West Lane	41000	46500	-0-	5900	calcul
Tucker, Hardin & Suzanne	430 West Lane	31200	-0-	29000	-0-	non bu
Kardaville, Gerald & Helen	1 Franklin Terr.	41000	51800	-0-	5000	calcul
Ropes, Joaquim & Elizabeth	51 Emerson Road	71900	64000	29800	(7900) ^{RAISED}	
Trudelle, Domenick & Olga	40 Whittier Rd.	42300	92900	-0-	5900	calcul
Dwyer, Steven & Helen	1 Hickory Street	41000	83700	-0-	2800	"
Martowlis, Stanley Jr & Bertha	7 Hillside Ave.	37000	45900	-0-	700	"
Pelly, Thomas & Muriel	5 Hillside Ave.	37000	44300	-0-	4000	"
Tennessee, John & Joan	74 Sycamore Road	44200	74800	-0-	3300	"
Vade, Charles Jr & Carol	1100 Maurice Ave	41400	85500	-0-	2900	pool
Totals				58800	35400	

J. Theresa R. 4

Municipality

Clark

Date

August 15, 1985

OWNER	LOCATION	ASSESSED VALUATION		REDUCTION RECOMMENDED		
		LAND	BLDG.	LAND	BLDG.	
ischer, Fred	11 Great Way	42800	74800	-0-	3000	calculated
murray, Helen	82 Broadway	35000	60100	-0-	600	"
Ellon, James & Margret	100 Shulton Street	42500	89200	-0-	2400	"
urns, Robert	39 Nassau Street	40000	85800	-0-	4900	"
erwick, Marvin & Norma	98 John Street	39000	80700	-0-	4500	lower
seel, Phyllis	34 Prospect Street	42000	73100	-0-	3600	calculated
bor, Daniel & Eileen	21 Prospect Street	42000	73700	-0-	3400	"
'Arriaga, Edward & Susan	46 Lexington Blvd	45000	108400	-0-	7200	lower
sin Course Enterprises, Inc.	21 Breat Ave	113500	714500	-0-	413000	added, 600000 net
mtrose, Francis & Ann	364 Carolina Street	43500	75100	-0-	5100	calculated
inkiewicz, J. & Werner W.B	384 Baynton Ave	42800	58100	-0-	7500	"
born, Howard	44 Florence Dr.	40000	54300	-0-	5400	lower
ters, Bruce & Marianne	1 Reefil Street	43500	66300	-0-	1300	"
Totals				-0-	461900	

Theresa R. E.

Municipality

Clark

Date

August 15, 1925

OWNER	LOCATION	ASSESSED VALUATION		REDUCTION RECOMMENDED		
		LAND	BLDG.	LAND	BLDG.	
Alsh, Albert	6 Fisher Place	42500	47900	-0-	5700	Calculated
Brokaw, Walter & Joan	87 Cornell Drive	39000	45900	-0-	3300	Calculated
Christerson, Elsie	27 Cornell Drive	39000	50600	-0-	3200	Calculated
Daioni, Oswald & Josephine	1120 Madison Hill Road	39400	55400	-0-	4400	Calculated
McCollum, Barron & Arden	37 Harrison St.	39000	39400	-0-	4600	"
Mrusky, M & T & Matransky, V	37 Westfield Ave	51000	119100	-0-	10300	"
Maloney, Frank & Mary Ann	8 Gloria Street	40200	80600	-0-	6200	"
Maloney, Frank & Jessie	165 Valley Road	39000	67000	-0-	2400	"
Mavels, Robert & Rosemary	11 Gloria Street	40000	83000	-0-	11600	"
McDowell, Albert & Pauline	15 Gloria Street	40000	87500	-0-	10800	"
Mosso, Sharon	31 Union Street	39000	70200	-0-	800	"
Parbato, Patsey & Rose	108 Lincoln Blvd	40300	77300	-0-	2900	"
Terrostris, Rocco & Marie	38 Lionel Street	37000	86500	-0-	8100	"
Totals				-0-	74300	

Sharon R. Co.

Municipality ClarkDate August 15, 1985

OWNER	LOCATION	ASSESSED VALUATION		REDUCTION RECOMMENDED		
		LAND	BLDG.	LAND	BLDG.	
Curry, S & K	18 Ginesi Drive	70000	234100	-0-	9600	Calculated
Chis, Jerry & Christine	17 Ginesi Drive	70000	157600	-0-	7600	"
Cona, James & Carol	18 Elisa Lane	52000	144700	-0-	19700	"
Lakofsky, Albert & Arlene	50 Frances Drive	53000	116700	-0-	13500	"
Reph, James, Ann Marie & John	35 Garside Place	37000	74100	-0-	8600	"
Conaco, Joseph & Dolores	32 Garside Place	39300	61700	-0-	800	"
Rever, Veronica	82 Dawn Dr	42000	44500	-0-	600	"
Reinger, Richard & Karen	20 Dawn Dr	42000	54200	-0-	1600	"
Omza, Mary	37 King Street	47000	87100	-0-	3300	"
Saduck, Walter, Koethe & Eugene	171 Riverside Dr.	42000	98700	-0-	4300	"
Iszko, Richard	33 Benjamin Street	45200	52500	-0-	1000	"
Cusker, Patricia	15 Bartell Place	45000	123600	-0-	2400	Lowered
Cruteeli, Robert & Marianne	6 Bradley Road	42000	46000	-0-	7600	Calculated
Totals				-0-	80600	

J. Thomas R. & Co.

Municipality

Clark

Date

August 15, 1972

OWNER	LOCATION	ASSESSED VALUATION		REDUCTION RECOMMENDED		
		LAND	BLDG.	LAND	BLDG.	
Altieri, Alexander & Sophia	42 Wendell Place	42000	87700	-0-	3100	Ca
Veltre, Edward & Frances	76 Lefferts Lane	42000	86300	-0-	5700	
Marras, Frank & Eileen	87 Lefferts Lane	42000	74900	-0-	6300	
Butke, Arthur	75 Lefferts Lane	44200	70000	-0-	2200	
Kesh, Anthony & Angelina	42 Kenneth Place	42900	96100	-0-	700	
Kater, George & Gloria	461 Westfield Ave.	42000	88500	-0-	800	
Marques, Antonio & Maria	469 Westfield Ave.	39000	66300	-0-	200	
Roumeliotis, K & K	475 Westfield Ave.	39100	72400	-0-	1700	
Agostino, Jack & Lorraine	89 Hutchinson Place	44600	83500	-0-	3000	
Mayner, Christina ^{Rudowsky, Jay}	74 Hutchinson Place	42100	45300	-0-	5000	
Kendall, Elson & Joyce	310 Madison Hill Road	48800	97600	-0-	6100	
Galloway, Michael & Neureen	320 Madison Hill Road	48800	98400	-0-	800	
Miller, Eric	370 Madison Hill Road	56500	70500	-0-	2700	
Totals				-0-	38300	

J. H. H. H.

REAL ESTATE

Municipality

Clark

Date

August 15, 1985

OWNER	LOCATION	ASSESSED VALUATION		REDUCTION RECOMMENDED		
		LAND	BLDG.	LAND	BLDG.	
Baron, Henry & Alice	11 McCollum Dr.	52300	88900	300	-0-	land v
Ford, Harold & Ruth	113 Mildred Terr.	51800	97200	-0-	2100	depre
, Rufus & Corazon	97 Mildred Terr.	52100	123200	-0-	2200	calcu
Reisman, Paul & Phyllis	28 Kennedy Dr.	53300	116200	-0-	2900	"
Donnero, Salvatore & Celia	24 Kennedy Dr.	53300	113000	-0-	4000	"
De Cicco, Carl & Norma	1 Prentwood Road	52400	93700	-0-	500	"
Hertzman, Ellen, Trustee	3 Avon Road	52100	106300	-0-	500	"
Ordow, A Warren & Janet	62 Jupiter Street	52100	97500	-0-	500	"
Frankberg, Daniel & Marcia	118 Jupiter Street	49500	85500	-0-	2800	depre
Swaine, Robert & Genevieve	71 Skyline Drive	48000	82300	-0-	6100	calcu
Post, William & Maria	59 Jupiter Street	55200	95700	-0-	2100	"
Reisman, Joseph & Florence	21 Dorset Dr.	52100	112300	-0-	4800	"
Wise, Gustave & Lila	174 Dorset Dr.	54900	102400	800	-0-	land v
Totals				1100	-28500	

Michael R. E.

Municipality

Clark

Date

August 15, 1971

OWNER	LOCATION	ASSESSED VALUATION		REDUCTION RECOMMENDED		
		LAND	BLDG.	LAND	BLDG.	
Lenore, Walter & Virginia	80 Stonehenge Terr.	54900	88400	-0-	2700	Calcul
Keller, Howard & Josephine	68 Stonehenge Terr.	51300	101100	-0-	12600	"
Wetzman, Theodore & Dorothy	44 Stonehenge Terr.	50800	95100	-0-	400	"
Reynolds, Edward & Elsa	181 Acorn Dr.	50000	97400	-0-	2600	"
Leuck, Lawrence & Susan	544 Oak Ridge Road	58500	138500	-0-	34000	depreci
Coria, Philip & Vita	16 Meadow Road	51300	62200	-0-	13200	Calcul
Arguelo, Louis & Susan	109 Acorn Dr.	50000	104800	-0-	8400	remove
Stakac, John Jr & Carol	165 Victoria Drive	50100	76500	-0-	4500	depreci
Ala, Joao & Alfano, Marietta	173 Victoria Drive	50100	88700	-0-	2800	Calcula
Levy, John & Orlene	41 Kent Place	57300	88400	1300	-0-	land v.
Skewiecz, Joseph & Celea	117 Thomas Dr.	52000	88200	-0-	3200	calcul
Wynick, Nicholas & Stephanie	46 Stemmer Dr.	52000	108900	-0-	3200	"
Chwak, Martin & Barbara	81 Mae Belle Dr	52200	230300	-0-	9200	"
Totals				1300	96800	

William L. En

REAL ESTATE

Municipality Clark

Date August 15, 1981

OWNER	LOCATION	ASSESSED VALUATION		REDUCTION RECOMMENDED		
		LAND	BLDG.	LAND	BLDG.	
Gregory, Donald	84 Kellerist Dr.	46600	92000	-0-	800	Calen
Lopez, Humberto & Margarita	69 Thomas Dr.	48000	119900	-0-	1600	
Ortiz, Frank Jr. & Valerie	52 McCollum Dr.	45200	108600	-0-	300	"
Alonso, Evangelus & Athena	16 Ayers Lane	45100	127200	-0-	4700	"
Waller, Nelson Jr. & Vera	32 Ayers Lane	46000	131900	-0-	11900	"
Plomo, Ben & Mary	60 Armstrong Dr.	48000	70100	-0-	1300	"
Broughton, Donald & Susan	67 Armstrong Dr.	45000	73000	-0-	1000	"
Beek, Henry & Jo	68 Armstrong Dr.	50000	82200	-0-	1400	"
Klemens, Sigmund & Lois	31 Ayers Lane	45400	117300	-0-	2300	"
Up, W. L. Inc.	~~439~~ Ayers Lane	46700	119800	-0-	2000	"
Dufek, Robert & Mary	23 Ayers Lane	45200	123300	-0-	400	"
Busler, Fred & Bonita	95 Meadow Road	60300	91300	-0-	8200	"
Wapner, Michael & Anna	85 Hall Dr.	50.000	99500	-0-	2000	"
Totals				-0-	38500	

Handwritten marks: a large 'A' and a 'D'.

REAL ESTATE

Municipality

Clark

Date

August 15, 1985

OWNER	LOCATION	ASSESSED VALUATION		REDUCTION RECOMMENDED		
		LAND	BLDG.	LAND	BLDG.	
Gary, Donald	84 Heelerist Dr.	46600	92000	-0-	800	Calculate
ez, Humberto & Margenta	69 Thomas Dr.	48000	119900	-0-	1600	
ts, Frank Jr. & Valerie	52 McCollum Dr.	45200	108600	-0-	300	"
kalos, Evangelos & Athena	16 Ayers Lane	45100	127200	-0-	4700	"
or, Nelson Jr. & Vera	32 Ayers Lane	46000	131900	-0-	11900	"
rxo, Ben & Mary	60 Armstrong Dr.	48000	70100	-0-	1300	"
glton, Donald & Susan	67 Armstrong Dr.	45000	73000	-0-	1000	"
e, Henry & Jo	68 Armstrong Dr.	50000	82200	-0-	1400	"
ens, Edmund & Lois	31 Ayers Lane	45400	117300	-0-	2300	"
U.L. Inc.	~~439~~ Ayers Lane	46700	119800	-0-	2000	"
k, Robert & Mary	23 Ayers Lane	45200	123300	-0-	400	"
er, Fred & Bonita	95 Meadow Road	60300	91300	-0-	8200	"
er, Michael & Anna	85 Hall Dr.	50000	99500	-0-	2600	"
otals				-0-	38500	

Theresa R. Lane

Municipality

Clark

Date

August 15, 1985

OWNER	LOCATION	ASSESSED VALUATION		REDUCTION RECOMMENDED		
		LAND	BLDG.	LAND	BLDG.	
ry, Donald	84 Kellest Dr.	46600	92000	-0-	800	Calculated
bez, Humberto & Margarita	69 Thomas Dr.	48000	119900	-0-	1600	
to, Frank Jr. & Valerie	52 McCollum Dr.	45200	108600	-0-	300	"
skalos, Evangelos & Athena	16 Ayers Lane	45100	127200	-0-	4700	"
for, Nelson Jr. & Vera	32 Ayers Lane	46000	131900	-0-	11900	"
ono, Ben & Mary	60 Armstrong Dr.	48000	70100	-0-	1300	"
ughton, Donald & Susan	67 Armstrong Dr.	45000	73000	-0-	1000	"
ck, Henry & Jo	68 Armstrong Dr.	50000	82200	-0-	1400	"
ners, Sigmond & Lois	31 Ayers Lane	45400	117300	-0-	2300	"
, W. L. Inc.	~~439~~ Ayers Lane	46700	119800	-0-	2000	"
fel, Robert & Mary	23 Ayers Lane	45200	123300	-0-	400	"
sker, Fred & Bonita	95 Meadow Road	60300	91300	-0-	8200	"
kner, Michael & Anna	85 Hall Dr.	50000	99500	-0-	2600	"
Totals				-0-	38500	

Theresa R. En

OWNER	LOCATION	ASSESSED VALUATION		REDUCTION RECOMMENDED		
		LAND	BLDG.	LAND	BLDG.	
gory, Donald	84 Kellest Dr.	46600.	92000	-0-	800	Calculate
key, Humberto & Margenta	69 Thomas Dr.	48000	119900	-0-	1600	
to, Frank Jr. & Valerie	52 McCollum Dr.	45200	108600	-0-	300	"
skalon, Evangelos & Athena	16 Ayers Lane	45100	127200	-0-	4700	"
for, Nelson Jr. & Vera	32 Ayers Lane	46000	131900	-0-	11900	"
ono, Ben & Mary	60 Armstrong Dr.	48000	70100	-0-	1300	"
ughton, Donald & Susan	67 Armstrong Dr.	45000	73000	-0-	1000	"
ek, Henry & Jo	68 Armstrong Dr.	50000	82200	-0-	1400	"
mens, Edmund & Lois	31 Ayers Lane	45400	117300	-0-	2300	"
, W. L. Inc.	~~439~~ Ayers Lane	46700	119800	-0-	2000	"
fek, Robert & Mary	23 Ayers Lane	45200	123300	-0-	400	"
sker, Fred & Bonita	95 Meadow Road	60300	91300	-0-	8200	"
pner, Michael & Anna	85 Hall Dr.	50.000	99500	-0-	2000	"
Totals				-0-	38500	

Theresa R. Cor

Municipality

Clark

Date

August 15, 1985

OWNER	LOCATION	ASSESSED VALUATION		REDUCTION RECOMMENDED		REMARKS
		LAND	BLDG.	LAND	BLDG.	
Elton, Marlene	16 William Street	54000	70600	2000	-0-	Land calcul
Levsky, Catherine	25 Orchard Terrace	58800	78700	-0-	5400	Calculator
~~Robert~~	~~23 Orchard Terrace~~	~~58300~~	~~63700~~	~~0~~	~~1700~~	
owski, Ernest & Irene	62 Grove St.	53800	68300	-0-	1600	"
Wiley, Edward & Margaret	67 Willow Way	55000	105400	-0-	8200	"
Wiley, John & Isabella	82 Willow Way	59800	133600	-0-	9400	depreciation
Wiley, Joseph & Julia	6 Briarheath Lane	55000	90100	-0-	7700	Calculator
Woods, Andrew & Dolores	48 Pheasant Drive	45200	66600	-0-	400	"
Woods, Mary	874 Lake Ave	45100	93900	-0-	31700	"
Wozniak, Zygmunt & Anna	47 Starlite Dr.	45200	184800	-0-	35800	"
Wozniak, Jose & Laura	50 Starlite Dr.	45800	174700	-0-	10200	"
Wozniak, Charles & Regina	15 Mountview Rd.	45800	84200	-0-	3400	"
Wozniak, Joseph & Adile	23 Fairview Road	45000	112700	-0-	10200	"
Totals				2000	-124000	

Theresa R. Lee

Municipality

Clark

Date

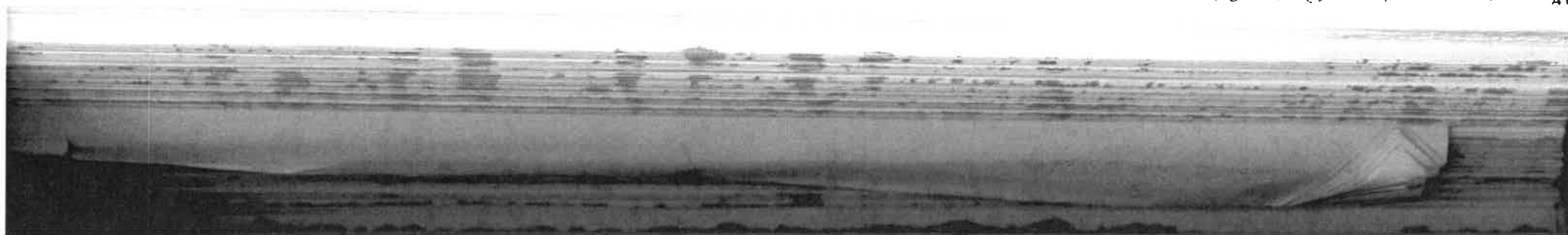
August 15, 1981

OWNER	LOCATION	ASSESSED VALUATION		REDUCTION RECOMMENDED		
		LAND	BLDG.	LAND	BLDG.	
Kingsbury, Donald & Martha	21 Limoli Lane	52000	57400	-0-	700	Caleu
Kostyack, Raymond & Mildred	58 Schwin Dr.	52700	94100	-0-	800	"
Kelinsky, Ambrose & Joan	33 Schwin Dr.	52100	84300	-0-	300	"
Keller, Robert & Ellen	103 Schwin Dr.	52100	78900	-0-	200	"
Kerr, William & Joanne	87 Schwin Dr.	52800	77200	-0-	200	"
Kisto, Arnold & Gina	17 Schwin Dr.	52100	79100	-0-	3800	"
Terbecki, William & Loretta	41 Schwin Dr.	52100	77400	-0-	3500	"
Bruno, Gerard & Janet	111 Schwin Dr.	52100	96100	-0-	2800	"
Villano, Thomas & Agnes	59 Conger Way	55400	106100	-0-	6600	"
Zukowski, Edward & Rose	61 Rutgers Road	52100	98300	-0-	2400	"
Reagan, Lawrence & Anita	86 Rutgers Road	52100	105100	-0-	8700	"
Azra, Thomas & Audrey	9 Orchard Terrace	52000	81800	-0-	700	"
Totals				-0-	30,700	

W. P. R.

OWNER	LOCATION	ASSESSED VALUATION		REDUCTION RECOMMENDED		REASON
		LAND	BLDG.	LAND	BLDG.	
Wm & Betty	357 Willow Way	55000	91200	-0-	2000	Calculation error
Fernando & Lucia	372 Willow Way	53200	101500	-0-	9200	"
Donald & Lillian	51 Woodland Road	52000	100100	-0-	1100	"
Edward & Rose	67 Brookside Terr	52600	84200	-0-	3000	gave additional de
George & Patricia	36 Wheatheaf Road	52000	101000	-0-	14100	Calculation error
William & Fern	28 Wheatheaf Road	53200	103200	-0-	14300	"
Paul	33 Brookside Terr	53600	63400	-0-	400	"
Ed, Sanford & Phyllis	25 Deerwood Drive	52500	111400	-0-	2200	gave additional de
Robert & Rosalie	26 Deerwood Drive	54400	106700	-0-	1900	Calculation error
John & Marie	179 Orchard Terrace	45000	80500	-0-	1900	"
Robert & Deane	173 Orchard Terrace	52000	50100	-0-	700	"
Bert & Nathalie	18 Deerwood Drive	55800	118400	200	2800	"
Lucas & Catherine	22 Deerwood Drive	57300	124600	-0-	1400	"
				200	- 55000	

Theresa R. Gault, A.S.



Introduced by _____

Seconded by _____

Date _____

February 19th, 1986

WHEREAS, several property owners in the Township of Clark have taken tax appeals to the New Jersey Tax Court; and

WHEREAS, the properties involved are primarily commercial and industrial; and

WHEREAS, as a result of the complexity and time consuming nature of these appeals the salary paid to the Director of Law does not contemplate such cases to be included within that salary; and

WHEREAS, it is the desire of the Governing Body of the Township of Clark to engage the firm of Fink and Rosner, P.C., attorneys at law with offices on Raritan Road in Clark, New Jersey to represent the Township in those Tax Court cases at a fee to be provided for in the Tax Assessor's Budget;

NOW THEREFORE BE IT RESOLVED by the Governing Body of the Township of Clark that it hereby engages the firm of Fink and Rosner, P.C., attorneys at law with offices at 1093 Raritan Road, Clark, New Jersey, to be special tax counsel for the purpose of representing the Township with regard to cases which are pending before the New Jersey Tax Court involving Tax Appeals for properties within the Township; and

BE IT FURTHER RESOLVED that said law firm shall be paid a fee provided for within the Tax Assessor's Budget as follows:

- a. \$500.00 per case for any cases settled before the appointed day for trial in the Tax Court; and

b. \$750.00 for each case which requires a trial in the Tax Court; and

c. Plus any actual disbursements for items such as filing fees, transcripts, or the like;

BE IT FURTHER RESOLVED that Tax Assessor of the Township of Clark shall verify on the voucher to be submitted by Fink and Rosner, P.C., which cases were settled before trial and which were tried in the Tax Court.

Attest:

Council President

Clerk

Resolution No. 86-32

Bochel
Introduced by _____

Bochel
Seconded by _____

Date February 19th, 1986

WHEREAS, the Director of Revenue and Finance of the Township of Clark has received notification from the Union County Board of Taxation regarding certain added assessments within the Township of Clark for 1985 taxes;

NOW THEREFORE, BE IT RESOLVED by the Governing Body of the Township of Clark that it hereby approves the applications and refunds of certain added assessments for 1985 in accordance with the list attached hereto.

Attest:

Council President

Clerk

TOWNSHIP OF

TOWNSHIP OF

Clark

NEW JERSEY

07066

February 3, 1986

Mayor George Nucera,

As per the attached Union County Tax Board notification, the Assessor's Special Petition for added assessments will require the following resolution concerning 1985 taxes:

Block 115.01 Lot 36
Michael & Patricia Barone
191 Valley Road

Apply \$341.00

Block 52 Lot 14-15
Anatol & Pnina Hiller
11 Ginesi Drive

Refund \$147.40

Block 52 Lot 32
Stella Gocel
66 Frances Drive

Apply \$1158.85

Sincerely,

Jeanne K Decker

Jeanne K. Decker, C.T.C./C.M.F.O.
Director of Revenue & Finance

UNION COUNTY BOARD OF TAXATION

Appeal No. **AA-2**

Year **1985**

MEMORANDUM OF JUDGMENT

THERESA R. ENRIGHT, ASSESSOR
xxx

Petitioner

FOR

TOWNSHIP OF CLARK

Respondent

Taxing District

Clark

Address

AS PER ATTACHED

Block

Lot

Year

1985

A duly verified Petition of Appeal having been filed with the Union County Board of Taxation and said appeal having been heard and considered.

It is on this day **12/16/85**

ORDERED that Judgment be entered as follows:

ORIGINAL ASSESSMENT		ADDED ASSESSMENT	JUDGMENT	
Land	\$	<u>HAS REMITTED</u>	Land	\$
Improvement	\$	AS PER ATTACHED	Improvement	\$ 232,900
Total	\$	AS PER ATTACHED	Total	\$ 232,900 off bldg.

UNION COUNTY BOARD OF TAXATION

COMMISSIONERS' SIGNATURES

DATE MAILED **12/16/85**

Lucille Macchia

George W. Cuth

Alb. Rothberg

JUDGMENT CODE #

(see attached)

ATTEST:

Memorandum explaining basis for Judgment

In accordance with N. J. S. A. 54:3-26, this judgment, in the event it is not further appealed, shall be conclusive and binding upon the municipal assessor and the taxing district for the assessment year and for the two assessment years succeeding the year covered by the judgment unless a revaluation or reassessment has been implemented in either of the two subsequent tax years or unless changes in value of the property have occurred after the assessment date.

UNION COUNTY BOARD OF TAXATION
ASSESSOR'S SPECIAL PETITION
REAL ESTATE

BOARD OF TAX
ASSESSOR'S SPECIAL PETITION
REAL ESTATE

REAL ESTATE

REAL ESTATE
ADDED ASSESSMENT

Municipality

Clark

Date _____

DECEMBER 2, 1985

LOCATION	ASSESSED VALUATION		REDUCTION RECOMMENDED		REASON
	LAND	BLDG.	LAND	BLDG.	
2 ATRICIA	191 VALLEY ROAD, CLARK	- 20,600	5150. FROM 12 MONTHS TO 1550.0, 3 MONTHS		ADDITION NOT FULLY COMPLETED X apply - 341.00 = 115.01/36
INA	11 GINESI DRIVE CLARK	- 13,400	1/2 FROM 12 MONTHS TO 6 MONTHS		POOL FILLED W. TN WATER JUNE, 1955 Refund 147.40 OK
	66 FRANCES DRIVE CLARK	- 210,700		210,700	HA - 8 (1 SP. FS) not rd - apply SHE IS LIVING IN HOUSE, BUT HAS NO CO. (CHAPTER 220 L 1982) 4635.40 OK
					52/32 512780 ✓

Resolution No. 86-33
Introduced by _____
Seconded by _____
Date February 19th, 1986

WHEREAS, Resolution #86-11 adopted by the Governing Body of the Township of Clark on January 22, 1986 authorized the reduction of the assessment on property known as 29 Gibson Boulevard, (Lot 24, Block 135) owned by Frederick and Margaret Flemm; and

WHEREAS, as a result of said corrected assessment the taxes for 1985 were reduced; and

WHEREAS, as a result of said reduction of taxes, there was an overpayment of taxes for the year 1985 in the amount of \$50.60; and

WHEREAS, the Director of Revenue and Finance has requested authorization to refund said overpayment;

NOW THEREFORE, BE IT RESOLVED by the Governing Body of the Township of Clark that the Director of Revenue and Finance of the Township of Clark is hereby authorized to refund to Frederick and Margaret Flemm the sum of \$50.60 representing overpayment of 1985 taxes resulting from the reduced assessment as set forth above.

Attest:

Council President

Clerk

Resolution No. 86-39

Babel
Introduced by _____

Walters
Seconded by _____

Date March 17, 1986

WHEREAS, as a result of errors in calculation, certain property owners within the Township of Clark are entitled to refunds of money for real estate taxes;

NOW THEREFORE, BE IT RESOLVED by the Governing Body of the Township of Clark that the following refunds be made and are hereby authorized:

B-33:04 - L 9
Surrett, Rochelle
83 Victoria Drive

B-46 - L 5
Ford, Michael & Claire
80 Lefferts Lane

1985 Assessment \$165,400.00
1985 Assessment
should be 149,000.00

1985 Assessment \$98,700.00
1985 Assessment
should be \$80,000.00

Reduction of 16,400.00
18,700.00
Tax Rate 2.20

Reduction of
2.20

To be refunded \$ 360.80

\$ 411.40

Attest:

Council President

Clerk

Resolution No. 86-47

Proposed
Introduced by _____

De Pina
Seconded by _____

Date March 17th, 1986

WHEREAS, a Consent Order was entered by the Tax Court of the State of New Jersey regarding three properties within the Township of Clark thereby entitling the owners thereof to a refund of a part of their 1985 taxes;

NOW THEREFORE BE IT RESOLVED by the Governing Body of the Township of Clark that the Director of Revenue and Finance is hereby authorized to make the following tax refunds for 1985:

Block 34, Lot 26 741 Raritan Road	\$158.40
Block 71, Lot 1 Raritan and Central	\$281.60
Block 134, Lot 14 226 Westfield Avenue	\$192.50

Attest:

Council President

Clerk

Resolution No. 85-19

Mr. J. J. ...
Introduced by _____

...
Seconded by _____

Date February 19th, 1985

BE IT RESOLVED by the Governing Body of the Township of Clark that it does hereby authorize and direct the Tax Collector to refund the sum of \$110.86 to Frederick and Jean Asal as a result of their successful appeal to the Union County Board of Taxation for a reduction of the assessed valuation of their property known as Block 135, Lot 21.

Attest:

Council President

Clerk

Resolution No. 84-135

Langston
Introduced By _____

Bochell
Seconded By _____

Dated November 19th, 1984

BE IT RESOLVED by the Governing Body of the Township of Clark, that it does hereby authorize the Director of the Department of Revenue and Financing/Tax Collector to cancel real estate taxes in the sum of \$1,355.98 with interest in the amount of \$98.23 for a total of \$1,454.21 for property designated as Block 52, Lot 14-12, 17 Ginesi Drive, for the 1983 tax year. Said cancellation results from overassessment for the 1983 tax year.

Council President

ATTEST:

Township Clerk

Resolution No. 83-181

Introduced by

Seconded by

Dated December 19th, 1983

83-181

BE IT RESOLVED by the Governing Body of the Township of Clark that the Director of Revenue and Finance be and the same is hereby authorized to issue tax refunds as follows, pursuant to judgments awarded by the Union County Board of Taxation:

VILLA CONTRACTING CO., INC.
1154 Westfield Avenue, Clark, NJ
For 1060 Raritan Road, Clark, Block 60, Lot 64: \$4,804.30 Appeal

KOMNINAKIS, Harry and John Kallas
33 Jamaica St., Edison, NJ 08817
For 1030 Raritan Road, Clark, Block 60, Lot 66: \$1,746.61 Appeal

FRIENDLY ICE CREAM CORP.
1855 Boston Road, North Wilbraham, Mass. 01067
For 1463 Raritan Road, Clark, NJ, Block 148
Lot 13 \$ 606.15 Appeal

YOUNG, Carl F. and Nancy L.
61 Colonial Drive, Clark, NJ 07066
For 61 Colonial Drive, Clark, NJ, Block 181
Lot 8 \$ 161.64 Appeal

TOTAL TO BE REFUNDED: \$7,318.70

Council President

ATTEST:

Clerk

Resolution No. 03-01 83-67

Introduced by _____

Seconded by _____

Dated May 16th, 1983

BE IT RESOLVED by the Governing Body of the Township of Clark that it does hereby authorize the Director of the Department of Law to effectuate the settlement of the within tax appeal in accord with the terms of the report and recommendations of the Tax Assessor dated April 20, 1983.

Council President

ATTEST:

Clerk

TOWNSHIP OF

res. Murray/ Sam
5 E
7-10-83
Clark

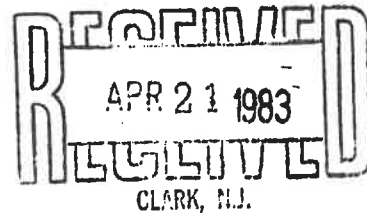
NEW JERSEY

07066

April 20, 1983

Mayor Bernard G. Yarusavage
and
The Municipal Council of the
Township of Clark
c/o Mr. E. R. Padusniak, Township Clerk
Municipal Building
Clark, New Jersey 07066

OFFICE OF TOWNSHIP CLERK



Re: Hyatt Clark Industries Appeal

Dear Mayor and Members of Council:

Mr. Richard Chaiken the appraiser hired by the Township for this appeal, inspected the Hyatt plant on April 5th. He met with John Triarsi and myself on April 6th. His observations and calculations was that he could not defend a true value of more than \$11,500,000. At our present ratio of 54.25% this would reduce the 1983 assessment to \$6,238,700 ($11,500,000 \times 54.25$) assuming the Judge of the Tax Court does not decide to reduce it even lower based on the deed from General Motors to Hyatt Clark dated December, 1982 recording the sales price at \$10,000,000, with \$1,500,000 of this amount allocated to the portion of land in Cranford. This would leave the selling price in Clark at \$8,500,000. When you apply the 1982 ratio of 61.06%, the 1982 assessed value could be \$5,190,000. The 1983 ratio of 54.25% would reduce the assessment to \$4,611,250. Interest would no doubt be applied to the refund amounts.

John Triarsi and myself met with Mr. Lowenstein, the attorney for Hyatt Clark. Mr. Lowenstein said Hyatt would settle for an assessment of \$6,563,950 for 1982 and an assessment of \$5,831,875 for 1983. Depending on the ratio for 1984, the assessment for that year would be even lower. On top of this, there would be interest on the refund and possibly the refund to be returned in cash. After negotiation and deliberation, we came to a possible settlement (depending on the approval of Council) which is as follows:

For each of the years 1982 and 1983, the assessment would be averaged out at \$6,200,000. Hyatt will waive interest for these years, and will take the refund as tax credits over a period of three (3) years instead of actual cash payments. The assessment of \$6,200,000 will remain the same for 1984, which is to our advantage because the ratio will drop and we will not have to adjust the assessment.

Present Assessment.....	\$11,326,300
Adjusted Assessment for 1982.....	6,200,000
Portion of Assessment to be Refunded.....	\$ 5,126,300
1982 Tax Rate.....	X 4.20
Monies to be refunded for 1982.....	\$ 215,304.60

PRESENT Assessment.....	\$11,326,300
Adjusted Assessment for 1983.....	6,200,000
Portion of Assessment to be refunded.....	\$ 5,126,300
1983 Tax Rate (ANTICIPATED).....	X 4.50
Anticipated monies to be refunded for 1983.....	230,683.50

(This amount pro-rated as to date of judgement
from tax court)

TOTAL ESTIMATED REFUND FOR 1982/1983.....\$ 445,988.10

Hopefully, the revaluation will be completed before Hyatt appeals again on the \$6,200,000 because by that time the ratio for Clark may be down to 45% which may mean another large reduction.

It is my recommendation and the recommendation of Mr. Richard Chaiken, the Appraiser, that we accept this offer. In my opinion, it is the best settlement Clark Township can make on this appeal. I believe it would be a detriment to go to trial because the expenditures would be higher and the assessment lower.

The method of tax credit adjustments to be given over a three year period would be at the discretion of Council, but I would advise consulting with the Auditor and with the Treasurer Mr. John Florentino.

Your prompt consideration in this matter would be advantageous for Clark in as much as appraisals have to be exchanged at the Tax Court by May 20th. If there is a settlement by then, there would not have to be any more monies expended for the appraiser to write a formal appraisal.

If you require any additional information, please contact me.

Thank you.

Sincerely,



Theresa R. Enright, C.T.A.
Tax Assessor

Seconded by _____

83-112

Date July 18th, 1983

WHEREAS, an emergency has arisen with respect to A JUDGMENT OF THE TAX COURT OF THE STATE OF NEW JERSEY RE REFUND OF REAL ESTATE TAXES DUE HYATT CLARK INDUSTRIES, INC. FOR THE YEAR 1982, and no adequate provision was made in the 1983 budget for the aforesaid purpose, and N.J.S.A. 40A:4-46 provides for the creation of an emergency appropriation for the purpose above-mentioned; and

WHEREAS, the total amount of emergency appropriations created including the appropriation to be created by this resolution is \$245,304.60, and three percent of the total operating appropriations in the budget for 1982 is \$115,815.51;

NOW, THEREFORE, BE IT RESOLVED (not less than two-thirds of all members thereof affirmatively concurring) that in accordance with N.J.S. 40A:4-48,

1. An emergency appropriation be and the same is hereby made for JUDGMENTS in the amount of \$215,304.60.
2. That said emergency appropriation shall be provided for in full in the 1984 budget.
3. That an "Emergency Note" not in excess of the above amount be authorized pursuant to N.J.S. 40A:4-48 and in accordance with the provisions of N.J.S. 40A:4-51.
4. That said note shall be executed by Betty Jo Ziemer, Director of the Department of Revenue & Finance and by Mayor Bernard G. Yarusavage and Township Clerk Edward R. Padusniak.
5. That said note shall be dated on date funds are borrowed, if a loan is required, may be renewed from time to time, and such note and any renewals thereof shall be payable on or before December 31st, 1984.
6. That two certified copies of this Resolution be filed with the Director of Local Government Services.

Council President

Attest:

Clerk.

Resolution No. 81-102

Mucera
Introduced by _____

Booker
Seconded by _____

Date July 20th, 1981

BE IT RESOLVED, that the Director of the Department of Revenue and Finance be and the same is hereby authorized to issue tax refunds on Court Appeals in the amount of \$21,439.28 for the years 1975, 1976, 1977, 1978 and 1980, in accordance with the Schedule attached hereto.

Council President

Attest:

Clerk.

Resolution No. 80-75

Introduced by William

Seconded by Garrett

Dated May 19th, 1980

BE IT RESOLVED by the Governing Body of the Township of Clark that it does hereby authorize and direct the payment of the invoice of Saul Schachter, M.A.I. for services rendered in connection with the tax appeal of the Cosmair Building, Lot 5, Block 58, in the amount of \$575.00.

Council President

ATTEST:

Clerk