

RESOLUTION

WHEREAS, Pleasant and Summit, LLC is the owner of the Summit House Apartments, located at 6-18 Summit Street, Block 170.01, Lot 10, West Orange, New Jersey and has owned the property since 1985; and

WHEREAS, the contiguous parcel of vacant land, 568 Mt. Pleasant Avenue, Lot 11, Block 172.01, is owned by Pleasant and Summit Land Company; and

WHEREAS, Pleasant and Summit, LLC and Pleasant and Summit Land Company are distinct entities which have no relationship with each other; and

WHEREAS, since approximately 1993 Pleasant and Summit, LLC has paid an estimated \$76,002.17 in taxes for the property owned by Pleasant and Summit Land Company; and

WHEREAS, upon discovering this incorrect billing Pleasant and Summit, LLC has requested that the Township of West Orange return the tax money paid in error; and

WHEREAS, N.J.S.A. 54:4-54, also known as the Correction of Error Statute, provides that “where one person has by mistake paid the tax on the property of another supposing it to be his own, the governing body after a hearing, on five days’ notice to the owner, may return the money paid in error without interest and restore the record of the assessment and tax against the property in the name of the true owner”; and

WHEREAS, in Cerame v. Township Committee of the Township of Middletown, 349 N.J. Super. 486, 495 (App. Div. 2002) the Appellate Division applied a three (3) year statute of limitations period to the Correction of Error Statute; and

WHEREAS, Pleasant and Summit, LLC improperly paid the following amounts in taxes for 568 Mt. Pleasant Avenue during the past three (3) years:

2008- \$6,135.76

2009- \$6,348.78

2010- \$4,878.22

NOW THEREFORE, BE IT RESOLVED BY THE TOWNSHIP COUNCIL OF THE

TOWNSHIP OF WEST ORANGE, that the Tax Collector be and hereby is authorized to refund Pleasant and Summit, LLC the following amounts that were improperly paid for 568 Mt. Pleasant Avenue:

2008-\$6,135.76

2009-\$6,348.78

2010-\$4,878.22; and

BE IT FURTHER RESOLVED, that pursuant to N.J.S.A. 54:4-54 the Tax Collector be and hereby is authorized to restore the record of the assessment and tax against the property located at 568 Mt. Pleasant Avenue for the years 2008, 2009, and 2010 in the name of the true owner of the property, Pleasant and Summit Land Company and pursue all remedies available under applicable law for these and future real estate taxes.

Karen J. Carnevale
Township Clerk

Patricia Spango
Council President

Adopted: August 30, 2011