

JOINT AGREEMENT

THIS JOINT AGREEMENT made this ____ day of _____, 2011 by and between the Township of West Orange, in the County of Essex, a municipal corporation of the State of New Jersey, having its principal offices at 66 Main Street, West Orange, New Jersey 07051 (hereinafter referred to as "West Orange") and the Borough of Roseland, of the County of Essex, a municipal corporation of the State of New Jersey having its principal offices at 19 Harrison Avenue, Roseland, New Jersey (hereinafter referred to as "Roseland").

WITNESSETH

WHEREAS, the parties hereto are adjoining municipalities in the County of Essex, State of New Jersey; and

WHEREAS, the parties hereto deem it to be in their best interests to establish and maintain the office of Joint Municipal Tax Assessor to assess real and personal property for taxation within each of the respective municipalities joining hereunder; and

WHEREAS, the governing bodies of West Orange and Roseland have pursuant to, and in accordance with N.J.S.A. 40:48B-14 et seq. duly adopted substantially similar resolutions to establish and maintain the said office of Joint Municipal Tax Assessor, subject to the terms and conditions set forth in the within Agreement;

NOW, THEREFORE, under and by virtue of the authority of the said resolutions adopted by West Orange and Roseland and in consideration of the premises and covenants hereinafter made, the parties hereto agree as follows:

1. **KEVIN DILLON**, currently the Tax Assessor of West Orange is hereby appointed as Joint Municipal Tax Assessor for West Orange and Roseland and shall hold such office, position or employment for a term of four (4) years from the date of this Agreement. Kevin Dillon is the holder of a Tax Assessor Certificate as required by N.J.S.A. 54:1-35.33.

2. West Orange and Roseland shall each furnish to the Joint Municipal Tax Assessor, office space for the operation of said office within their municipalities. The Joint Municipal Tax Assessor does not anticipate the need for any additional administrative personnel at the Roseland office, in addition to what currently exists.

3. The Joint Municipal Tax Assessor shall be deemed to be the employee of West Orange which has the larger apportionment valuation determined under the Revised Statutes 54:4-49, as well as the larger number of taxable properties, population and budgets. West Orange shall pay the costs of the salary and expenses of the Joint Municipal Tax Assessor and other necessary personnel as well as the workers' compensation insurance attributable to said Assessor and personnel and the employer contributions to pension and social security, health benefits and other related employment costs during the term of this Agreement.

4. The assessment function of the Joint Municipal Tax Assessor shall be exercised in the same manner and to the same extent as though it was exercised in each municipality separately, and the tax list and duplicate, property record cards, and all other records for each of the municipalities shall be maintained separately and shall be available for public inspection pursuant to law.

5. The Joint Municipal Tax Assessor shall be personally present at the Roseland Tax Office and available to the public for a minimum of one-half day each week throughout the year during regular office hours to be coordinated with Roseland. Said day and time are Tuesday from 1:30 p.m. – 5:00 p.m. or as otherwise agreed. Any added assessment or similar additional services (other than those referred to herein elsewhere) shall not be performed by the Tax Assessor of West Orange during the hours of 8:30 a.m. and 4:30 p.m., Monday to Friday, since these services may adequately be performed by him at other times.

6. The parties hereto have duly considered the apportionment of costs and expenses of the operation of the Office of Joint Municipal Tax Assessor, including the apportionment valuations determined under Revised Statutes 54:4-49, number of taxable

properties, population, budgets and such other factors as may be relevant and have agreed that Roseland shall pay to West Orange as its share of such costs and expenses, the sum of \$32,000 per annum for the first year of this Agreement, the sum of \$33,000 per annum during the second year of this Agreement, the sum of \$34,000 per annum during the third year of this Agreement, and the sum of \$35,000 per annum during the fourth year of this Agreement. Said payments shall be made monthly by Roseland to West Orange on a pro-rated basis payable by the tenth day of each month.

7. The term of this Joint Agreement shall be for a period of four (4) years from the date of execution hereof. This Agreement may be terminated prior to the expiration of such term upon the adoption of a resolution to that effect by the governing body of either West Orange or Roseland. Except by unanimous agreement, such termination shall not be made effective earlier than June 30, next succeeding the expiration of twelve (12) full calendar months following the adoption of such resolution by West Orange or Roseland. Notice as to such termination must be given at least thirty (30) days prior to the appropriate June 30 date so that it is received by the party being notified no later than on the May 31 preceding the June 30 date.

8. This Agreement may be amended from time to time by agreement of the parties hereto, in the same manner as the original agreement was authorized and approved.

9. This Agreement is subject to approval by resolution of the governing bodies of West Orange and Roseland prior to its execution by such officials as may be authorized to execute this Agreement. A copy of this Agreement and of every pertinent resolution, agreement and every amendment thereto shall be filed with the Director of the Division of Taxation in the Department of the Treasury and the Director of the Division of Local Finance in the Department of Community Affairs of the State of New Jersey.

10. This is a four (4) year contract and the parties hereto agree to be bound by the provisions of Schedule A attached hereto and made a part hereof.

IN WITNESS WHEREOF the parties have caused these presents to be signed and executed as of the day and year first above written.

Attest:

THE TOWNSHIP OF WEST ORANGE

Attest:

THE BOROUGH OF ROSELAND

Approved as to form:

Richard D. Trenk
West Orange Township Attorney

Ethan Jesse Sheffet
Borough of Roseland Attorney

SCHEDULE A

ADDENDUM TO THE JOINT AGREEMENT FOR JOINT MUNICIPAL TAX ASSESSOR BETWEEN THE TOWNSHIP OF WEST ORANGE, PROVIDER, AND THE BOROUGH OF ROSELAND, RECIPIENT.

1. The Borough of Roseland will indemnify and hold harmless the Township of West Orange with reference to any cause of action resulting from or arising out of any act or conduct by the Tax Assessor when said act or conduct is solely and exclusively for the performance of his duties and obligations to the Borough of Roseland pursuant to the terms and conditions of this Contract. In the event the Township of West Orange receives notification of any cause of action or claim which it contends arises out of the employment by the Borough of Roseland of the services of the Tax Assessor pursuant to the terms of this Contract, said notification shall be made promptly to the Borough of Roseland by directing same to the Mayor and Business Administrator.

2. The Borough of Roseland shall indemnify and hold harmless acts, conduct or services of the Tax Assessor when said individual is acting solely and exclusively for the Borough of Roseland provided that said acts, conduct or services arise out of and are in the scope and duties of the Tax Assessor. It is the intent of this provision that the Tax Assessor shall conduct himself pursuant to general principles, obligations, duties and responsibilities governing the general nature and standards of Tax Assessor services recognized throughout the State of New Jersey.