

**RESOLUTION AUTHORIZING EMERGENCY APPROPRIATION PURSUANT TO
N.J.S.A. 40A:4-46 AND N.J.S.A. 40A:4-49 DUE TO TAX APPEALS**

WHEREAS, an emergency has arisen with respects to expenses related to meet expenses related to substantial unanticipated and unforeseen tax appeal settlements and no adequate provision was made in the 2014 budget for the aforesaid purpose, and N.J.S. 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 \$3,284,702 and three per cent of the total operations in the budget for the year 2014 is \$1,880,981, and

WHEREAS, the foregoing appropriation together with prior appropriations does exceed three percent of the total current appropriations in the budget for the year 2014,

NOW, THEREFORE, BE IT RESOLVED BY THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WEST ORANGE, IN THE COUNTY OF ESSEX, NEW JERSEY (not less than two-thirds of all the members thereof affirmatively concurring), AS FOLLOWS:

1. An emergency appropriation be and the same is hereby made pursuant to N.J.S.A. 40A:4-46 for funding of expenses related to meet expenses related to substantial unanticipated and unforeseen tax appeal settlements in the amount of \$2,284,702.
2. That said emergency appropriation shall be provided in full in the 2015 budget, except if financing of such emergency appropriation shall have been made from other funds or by authorization of notes or bonds pursuant to N.J.S.A. 40A:2-3 or 40A:2-51.
3. That two certified copies of this resolution be filed with the Director of Local Government Services.

Karen J. Carnevale, Municipal Clerk

Susan McCartney, Council President

Adopted: December 9, 2014