

EXHIBIT “A”

Blau & Blau

Attorneys at Law
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Robert D. Blau
Charles E. Blau
Daniel R. Kanoff

November 16, 2016

Richard D. Trenk, Esquire
Trenk DiPasaquale Webster
Delia Fera & Sodono, PC
347 Mt. Pleasant Avenue
West Orange, NJ 07052

Re: West Orange Property Tax Appeals

FOR PROFESSIONAL SERVICES RENDERED
IN CONNECTION with real estate property tax
Appeals.....\$121,059.69

Township of West Orange
Tax Appeals
Increase in Assessments

Owner	Block-Lot	Year	Original Assessment	increased Assessment	Amount of Increase	Tax Rate	increase in Taxes	Subtotal	Legal Fees
Team Capital Bank	153.14-33	2016	\$ 1,922,000	\$ 3,500,000	\$ 1,578,000	0.03890	\$ 61,384.20	\$ 61,384.20	\$ 20,461.40
Prism Green Associates	155-26.02A	2012	\$ 909,300	\$ 2,694,300	\$ 1,785,000	0.03544	\$ 63,260.40		
AMPC	155-26.02	2014	\$ 4,088,300	\$ 6,000,000	\$ 1,911,700	0.03742	\$ 71,535.81		
AMPC	155-26.02	2015	\$ 4,088,300	\$ 6,000,000	\$ 1,911,700	0.03817	\$ 72,969.59		
AMPC	155-26.02	2016	\$ 4,088,300	\$ 6,000,000	\$ 1,911,700	0.03890	\$ 74,365.13	\$ 282,130.93	\$ 94,043.64
Serruto Bldrs/R.D.									
Serruto	19-46	2016	\$ 4,219,000	\$ 4,500,000	\$ 281,000	0.03890	\$ 10,930.90	\$ 10,930.90	\$ 3,643.63
Eagle Rock Terrace Inc.	112.02-5	2016	\$ 5,575,500	\$ 5,800,000	\$ 224,500	0.03890	\$ 8,733.05	\$ 8,733.05	\$ 2,911.02
Total								\$ 363,179.08	\$ 121,059.69

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CLERK COUNTY BOARD OF TAXATION
 100 N. ARCADE, SUITE 200
 NEWARK, NJ 07102
 973-249-6641

MEMORANDUM
 OF
 JUDGMENT



TEAM CAPITAL BANK
 100 N. ARCADE, SUITE 200
 NEWARK, NJ 07102

18011

Petitioner

TEAM CAPITAL BANK

Respondent

Taxing District WEST ORANGE TWP

Address 404 EAGLE ROCK AVENUE

Block 1.1-1

Lot 50

Year 2016

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

County

It is on this day MAY 2, 2016 ORDERED that Judgment be entered as follows:

ORIGINAL ASSESSMENT

Land \$ 1,927,000
 Improvement \$ 0
 Abatement \$ 0
 Total \$ 1,927,000
 Prorated for N/A months
 Prorated Amount \$ N/A

JUDGMENT

Land \$ 2,975,000
 Improvement \$ 2,975,000
 Abatement \$ 0
 Total \$ 3,500,000
 Prorated for N/A months
 Prorated Amount \$ N/A

JUDGMENT CODE #

(Explanation—See Reverse Side)

ATTEST: 5/10/16

Jan Cody Durkin
 COUNTY TAX ADMINISTRATOR

DATE MAILED 5/10/16

4 1,578,000

COMMISSIONERS' SIGNATURES

[Signature]
[Signature]
Ernest M. Johnson
Luis M. Linares
Charles R. Hottel
Mary Devon O'Brien
Pat G. Summit

Judgment Memorandum

TAX COURT PENDING (ASSESSORS APPEAL)

* (Explanation for codes 1E and 5F)

DATE JUDGMENT ENTERED AND MAILED BY COUNTY BOARD OF TAXATION

- (a) A record shall be maintained noting the date each judgment is mailed.
 (b) Each judgment shall be stamped with the date of entry and date mailed.

Atty. ID No. 007711983
Blau & Blau
Attorneys at Law
223-B Mountain Avenue
Springfield, New Jersey 07081
(973) 564-9003
Attorneys for Plaintiff

West Orange Township,

Docket No. 009744-2012

Plaintiff,

v.

Prism Green Assoc., III, LLC,

Civil Action
Stipulation of Settlement
(Without Affidavit)

Defendant.

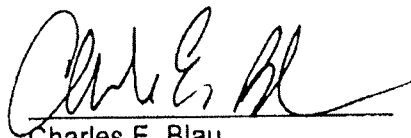
1. It is hereby stipulated and agreed that the assessment of the following property be adjusted and judgment entered as follows:

Block: 155
Lot: 26.02A
Address: Rooney Circle
District: West Orange
Year(s): 2012

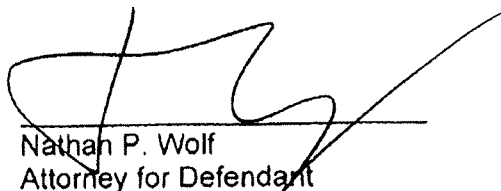
	Original Assessment	County Board Judgment	Requested Judgment
Land	\$909,300		\$2,694,300
Improvement	\$ 0	Direct	\$ 0
Total	\$909,300	Appeal	\$2,694,300

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



Charles E. Blau
Attorney for Plaintiff
Dated: July 1, 2016



Nathan P. Wolf
Attorney for Defendant
Dated:

Atty. ID No. 007711983
Blau & Blau
Attorneys at Law
223-B Mountain Avenue
Springfield, New Jersey 07081
(973) 564-9003
Attorneys for Plaintiff

West Orange Township,

Plaintiff,

v.

AMPC Real Estate LLC c/o M. Halfacre,

Defendant.

Docket Nos. 009364-2014

005482-2015

005360-2016

Civil Action
Stipulation of Settlement
(Without Affidavit)

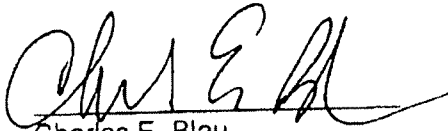
1. It is hereby stipulated and agreed that the assessment of the following property be adjusted and judgment entered as follows:

Block: 155
Lot: 26.02
Address: 471-475 Prospect Ave
District: West Orange
Year(s): 2014, 2015 and 2016

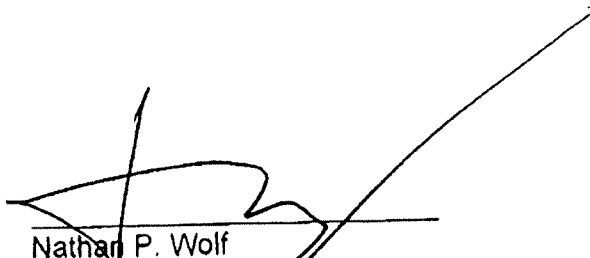
	Original Assessment	County Board Judgment	Requested Judgment
Land	\$ 782,600		\$ 782,600
Improvement	\$3,305,700	Direct	\$5,217,400
Total	\$4,088,300	Appeal	\$6,000,000

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



Charles E. Blau
Attorney for Plaintiff
Dated: July 1, 2016



Nathan P. Wolf
Attorney for Defendant
Dated: 9/29/2016

Atty. ID No. 007711983
Blau & Blau
223-B Mountain Avenue
Springfield, NJ 07081
973-564-9003
Attorneys for Plaintiff

West Orange Township,

Plaintiff,

v.

Serruto Bldrs/R.D. Serruto

Defendant

Tax Court of New Jersey

**Docket No. 005500-2015
005346-2016**

Stipulation of Settlement

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

Block: 19
Lot: 46
Address: 86 Northfield Avenue
District: West Orange
Year: 2015

	Original Assessment	County Board Judgment	Requested Judgment
Land	\$1,400,000		\$ 1,400,000
Improvement	\$2,819,000	Direct	\$2,819,000
Total	\$4,219,000	Appeal	\$4,219,000

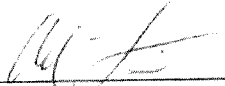
Block: 19
Lot: 46
Address: 86 Northfield Avenue
District: West Orange
Year: 2016

	Original Assessment	County Board Judgment	Requested Judgment
Land	\$1,400,000		\$1,400,000
Improvement	\$2,819,000	Direct	\$3,100,000
Total	\$4,219,000	Appeal	\$4,500,000

The parties agree that there has been no change in value or municipal wide revaluation or reassessment adopted for the tax year 2017, and therefore agree that the provisions of N.J.S.A. 54:51A-8 (Freeze Act) shall be applicable to the assessment on the property referred to herein for said Freeze Act Year. No Freeze Act year shall be the basis for application of the Freeze Act for any subsequent year. Plaintiff agrees that it will not file an appeal for the 2018 tax year, unless there is a material change in value as of the 2018 assessment date.

2. The undersigned have made such examination of the value and proper assessment of the properties 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 the 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.

Charles E. Blau
Attorney for Plaintiff
Dated: July 19, 2016


Andrew D. Linden
Attorney for Defendant
Dated: 11/15/2016

Atty. ID No. 007711983
Blau & Blau
223-B Mountain Avenue
Springfield, NJ 07081
973-564-9003
Attorneys for Plaintiff

West Orange Township,

Plaintiff,

v.

Eagle Rock Terrace Inc.

Defendant

Tax Court of New Jersey

**Docket No. 005617-2015
005509-2016**

Stipulation of Settlement

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

Block: 112.02
Lot: 5
Address: 234 Eagle Rock Avenue
District: West Orange
Year: 2015

	Original Assessment	County Board Judgment	Requested Judgment
Land	\$1,785,000		\$1,785,000
Improvement	\$3,790,500	Direct	\$3,790,500
Total	\$5,575,500	Appeal	\$5,575,500

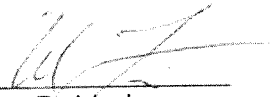
Block: 112.02
Lot: 5
Address: 234 Eagle Rock Avenue
District: West Orange
Year: 2016

	Original Assessment	County Board Judgment	Requested Judgment
Land	\$1,785,000		\$1,785,000
Improvement	\$3,790,500	Direct	\$4,015,000
Total	\$5,575,500	Appeal	\$5,800,000

The parties agree that there has been no change in value or municipal wide revaluation or reassessment adopted for the tax year 2017, and therefore agree that the provisions of N.J.S.A. 54:51A-8 (Freeze Act) shall be applicable to the assessment on the property referred to herein for said Freeze Act year. No Freeze Act year shall be the basis for application of the Freeze Act for any subsequent year. Plaintiff agrees that it will not file an appeal for the 2018 tax year, unless there is a material change in value as of the 2018 assessment date.

2. The undersigned have made such examination of the value and proper assessment of the properties 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 the 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.

Charles E. Blau
Attorney for Plaintiff
Dated: July 19, 2016



Andrew D. Linden
Attorney for Defendant
Dated: 11/15/2016