

RESOLUTION

WHEREAS, Richland Towers, LLC has filed certain tax appeals for the years 2012 through 2014 seeking a reduction of their assessment which would reduce property taxes on their antenna tower; and

WHEREAS, the Township of West Orange has filed affirmative appeals for the tax years 2015 through 2018; and

WHEREAS, pursuant to contract, Blau & Blau handles all affirmative tax appeals as special tax counsel; and

WHEREAS, Blau & Blau has retained Hannotch Appraisal Company for the affirmative cases; and

WHEREAS, Mark Hendricks, CRE generally provides appraisals for defense cases; and

WHEREAS, special tax counsel has conferred with all parties involved and determined it is most efficient for Hannotch Appraisal Company to be retained as the sole expert in this case for the year 2012 and forward; and

WHEREAS, Hannotch Appraisal Company has provided a proposal to split the costs for the appraisals and any testimony; and

WHEREAS, in 2011, the assessment was \$747,700, in 2012 there was a four-month added assessment based upon a total of \$4,754,100; and

WHEREAS, the total assessment for 2013 through 2018 is \$5,321,800; and

WHEREAS, the taxes in dispute for the years 2012 through 2016 are over \$900,000; and

WHEREAS, special tax counsel has requested the Township hire Hannotch Appraisal Company to handle the defense case in order to insure continuity and similar appraisal methodologies.

NOW, BE IT HEREBY RESOLVED BY THE TOWNSHIP COUNCIL OF THE TOWNSHIP OF WEST ORANGE, that the Township be and hereby is authorized to retain Hannoch Appraisal Company at a cost of \$7,500 for the 2012-2014 tax appeal cases. The balance of all expenses including any specialist/consultant in the field of antenna towers will be paid by the special tax appeal counsel in accordance with the attached engagement agreement; and it is further

RESOLVED, that a copy of this Resolution and contract shall be maintained by the Clerk of the Municipal Court and available for inspection by the general public; and it is further

RESOLVED, that this engagement is not made under the Fair and Open Public Bidding Laws of the State of New Jersey.

Karen J. Carnevale, R.M.C.
Township Clerk

Susan McCartney
Council President

Adopted: September 4, 2018