

15-26  
January 6, 2026

**RESOLUTION AUTHORIZING THE COLLECTOR OF TAXES  
TO REBATE PAYMENT TO THE LISTED TAXPAYER  
PURSUANT TO FINAL JUDGMENT BY THE TAX COURT  
OF NEW JERSEY**

WHEREAS, final judgment on tax appeals has been rendered by the Tax Court of New Jersey on the petitions of the taxpayers listed on the attached schedule reducing the assessment.

WHEREAS, such judgment by merit of N.J.S.A. 54:3-27.2 shall be conclusive and binding upon the municipal assessor and taxing district;

NOW, THEREFORE BE IT RESOLVED by the West Orange Township Council that the Collector of Taxes and Treasurer of West Orange, be and they are hereby authorized, empowered and directed to cause to be paid to the said taxpayers the sums in full and final satisfaction to tax rebates due:

|                              |                 |               |              |          |           |
|------------------------------|-----------------|---------------|--------------|----------|-----------|
| ADDRESS                      | 34 STONE DRIVE  |               |              |          |           |
| BLOCK                        | 168.14          |               |              |          |           |
| LOT                          | 5               |               |              |          |           |
| QUAL                         |                 |               |              |          |           |
|                              |                 |               |              |          |           |
|                              | ASSESSMENT      |               |              |          |           |
| YEAR                         | ORIGINAL        | JUDGMENT      | DIFFERENCE   | TAX RATE | CREDIT    |
| 2025                         | \$ 1,005,200.00 | \$ 980,000.00 | \$ 25,200.00 | 2.627    | \$ 662.00 |
| TOTAL                        |                 |               |              |          | \$ 662.00 |
|                              |                 |               |              |          |           |
|                              |                 |               |              |          |           |
| PAYABLE TO:                  |                 |               |              |          |           |
| Jennifer R. Jacobus, Esq.    |                 |               |              |          |           |
| 201 Littletown Rd, Suite 100 |                 |               |              |          |           |
| Morris Plains, NJ 07950      |                 |               |              |          |           |

|                            |                 |               |               |          |             |
|----------------------------|-----------------|---------------|---------------|----------|-------------|
| ADDRESS                    | 52 WILDWOOD AVE |               |               |          |             |
| BLOCK                      | 86              |               |               |          |             |
| LOT                        | 11              |               |               |          |             |
| QUAL                       |                 |               |               |          |             |
|                            |                 |               |               |          |             |
|                            | ASSESSMENT      |               |               |          |             |
| YEAR                       | ORIGINAL        | JUDGMENT      | DIFFERENCE    | TAX RATE | AMOUNT DUE  |
| 2025                       | \$ 1,112,300.00 | \$ 999,000.00 | \$ 113,300.00 | 2.627    | \$ 2,976.39 |
| TOTAL                      |                 |               |               |          | \$ 2,976.39 |
|                            |                 |               |               |          |             |
|                            |                 |               |               |          |             |
| PAYABLE TO:                |                 |               |               |          |             |
| Heinze Law, P.A.           |                 |               |               |          |             |
| 383 Main Street. Suite 101 |                 |               |               |          |             |
| Chatham, NJ 07928          |                 |               |               |          |             |

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**Karen J. Carnevale, R.M.C.**  
**Municipal Clerk**

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**Susan Scarpa**  
**Council President**

**I hereby certify funds are available from:**

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Account No./Amount

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**John Ditinyak**  
**Chief Financial Officer**

**Adopted: January 6, 2026**