

**AGREEMENT**

THIS AGREEMENT, made this 26<sup>th</sup> day of May, 2026

BETWEEN: Township of West Orange  
66 Main Street  
West Orange, NJ 07052

Hereinafter referred to as the "Township"

AND: Blau & Blau  
233 Mountain Avenue  
Springfield, NJ 07081

Hereinafter referred to as the "Professional".

**WITNESSETH:**

**WHEREAS**, the Township recognizes the need for the services of a Tax Appeal Attorney; and

**WHEREAS**, in that connection Blau & Blau is qualified to provide said services; and

**WHEREAS**, the Township desires to engage Blau and Blau to serve as an "Independent Contractor" to provide professional services that may be designated by the Township as a fair and open contract pursuant to the provisions of N.J.S.A. 19:44A-20.5;

**NOW, THEREFORE**, in consideration of the terms, conditions and stipulations hereinafter set forth, it is mutually agreed by and between the parties:

1. WORK TO BE PERFORMED

The Professional shall provide defense and litigation support services of all **commercial** property tax appeals filed against the Township before the Tax Court of New Jersey.

(a) The Professional shall perform the services set forth above in addition to those set forth in the Township's Request for Qualifications and in the Professional's submission in response annexed hereto as Exhibit A.

(b) The Professional shall, upon engagement and approval by the governing body of the Township, file and prosecute tax appeals (reverse appeals) for the Township.

Deleted: .

(c) Any and all work performed pursuant to this Agreement shall be performed to acceptable practices, and standards within the industry and to the satisfaction of the Township.

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## 2. CONSIDERATION

The Township shall compensate the Professional as follows:

- A flat fee of \$72,000.00 per year billed at a rate of \$6,000.00 per month for the first 40 cases filed in 2025 and each additional case at a rate of \$1,500.00 per case.
- \$150.00 per hour for trials including pre-trial preparation and post-trial work.

(a) The Professional shall be compensated on a contingent fee basis of one-third of the money obtained for the Township from reverse appeal cases filed during the term of the contract. The professional will be responsible for all costs associated with filing the affirmative appeals including but not limited to filing fees, appraisal fees, copying, postage, delivery services, preparation of trial exhibits etc. The Professional shall only file those reverse appeals agreed upon and approved by the Governing Body and/or the Township Attorney. . It is contemplated that Blau & Blau would submit a list of recommended appeals to the Township. All property classes will be considered. It is contemplated that the Blau & Blau will recommend appeals and will not be obligated to file an appeal unless it believes the property is substantially under assessed (\$25,000 or more of anticipated tax increase). It is contemplated that counsel will recommend settlement of the Reverse Tax Appeals from time to time as Counsel may deem appropriate. In the event that the Township refuses to accept Counsel's recommendation to settle a matter, the Township shall be responsible at a minimum for payment of the contingent fee based upon the recommendation and reimbursement of Counsel's actual out of pocket expenses related to that Affirmative Appeal.

- The Professional will not charge for incidental expenses such as mileage, parking, copying, postage or delivery services but will seek reimbursement for extraordinary expenses such as court reporters or transcripts.
- The Professional shall not charge for meetings with the tax assessor or appraisal expert.

### 3. PAYMENT

Payment shall be made by the Township within thirty (30) days of the receipt and approval of itemized bills and vouchers. No payments may be made in advance of services pursuant to N.J.S.A. 40A:5-16.

### 4. NOT-TO EXCEED AMOUNT

Total compensation under this Agreement shall not exceed \$72,000.00 (the “Not-to-Exceed Amount”) without a further written encumbrance and additional authorization by resolution of the Township Council.

### 5. TERM

The term of this agreement shall be from January 1, 2026, through December 31, 2026, unless earlier terminated in accordance with the provisions set forth in Section 16, below.

### 6. NEW JERSEY LAW

This Agreement shall be governed by and construed in accordance with the laws of the State of New Jersey notwithstanding any provisions of such laws relating to jurisdiction.

### 7. PARTIAL INVALIDITY

If any term, condition, or provision of this Agreement or the application thereof to any person or circumstance shall, at any time, or to any extent, be invalid or unenforceable, the remainder of this Agreement, or the application of such term or provision to persons or circumstances other than those to which this Agreement is invalid or unenforceable, shall not be affected thereby, and each term, condition, and provision of this Agreement shall be valid and enforced to the fullest extent permitted by law, provided, however, that no such invalidity shall in any way reduce the services to be performed by the Professional for the Township.

### 8. NO ASSIGNMENT

The Professional shall not assign, transfer, convey, sublet, or otherwise dispose of this Agreement or its right, title or interest in or to the same or any part thereof without prior written consent of the Township and the approval of the Township’s Municipal Council.

9. BINDING ON SUCCESSORS

Except as otherwise provided in this Agreement, all agreements' terms, provisions and conditions to this Agreement shall be binding on and inure to the benefit of the parties hereto, their respective personal representatives and successors.

10. MODIFICATIONS

No modification of this Agreement shall be valid or binding unless the modifications shall be in writing, approved by the Township's Municipal Council and executed by the Township and the Professional.

11. NO WAIVER

No waiver of any term, provision or condition contained in this Agreement or any breach of any such term, provision or condition shall constitute a waiver of any subsequent breach of such term, provision or condition by either party, or justify or authorize the non-observance on any other occasion of the same, or any other term, provision, or condition of this Agreement by either party.

12. CAPTIONS

The captions or the paragraph headings contained in this Agreement are solely for purposes of convenience and shall not be deemed part of this Agreement for the purpose of construing the meaning thereof or for any other purpose.

13. OWNERSHIP OF RECORDS

All records and data relating to work performed for the Township shall belong to the Township and shall be surrendered to the Township upon the expiration or termination of this Agreement, except that the Professional will retain such information as is necessary to maintain a complete work record. The Professional shall not use such information or data except for the performance of the service hereunder, without the prior written permission of the Township.

14. INSURANCE

The Professional performing work for or on behalf of the Township shall keep in force the following types of insurance at its own expense and underwritten by a company licensed to do business in the State of New Jersey and acceptable to the Township. The Township reserves

the right to accept, amend or modify any of the conditions listed. The Township must be notified within three (3) days of an offense, which may result in a claim. The Professional shall not take any action to cancel any of the insurance required under this Agreement without the approval of the Township. The maintenance of insurance under this section shall not relieve the Professional of any liability greater than the insurance coverage. Any and all subcontractors retained must fully comply with the same insurance requirements as listed.

- a. WORKER'S COMPENSATION AND EMPLOYER'S LIABILITY INSURANCE with limits of not less than \$1,000,000.00 will be maintained in full force during the life of this contract by the Professional covering all employees engaged in performance of this contract pursuant to N.J.S.A. 34:15-12(a) and N.J.A.C. 12-235-1.6.
- b. GENERAL LIABILITY INSURANCE with limits of not less than \$1,000,000.00 for Bodily Injury and Property Damage Liability each occurrence and \$2,000,000.00 General Aggregate will be maintained in full force during the life of the contract by the Professional. The policy will include Professional's protective liability insurance (also known as contingent liability insurance) with the same limits. In the event more than one insured is named in the policy, a CROSS-LIABILITY endorsement will be included which provides that the employees of each of the named insureds are not excluded under the policy as respect to claims that are made against other named insured.
- c. AUTOMOBILE LIABILITY INSURANCE with limits of not less than \$1,000,000.00 Liability and Property Damage Liability Combined Single Limit, \$1,000,000.00 Uninsured Motorist and Underinsured Motorist, \$1,000,000.00 Owned, Hired and Non-owned Automobile, will be maintained in full force during the life of this contract by the Professional.
- d. PROFESSIONAL LIABILITY INSURANCE with the limits of not less than \$2,000,000.00 maintained in full force during the life of the contract by the Professional.

15. INDEMNIFICATION AND HOLD HARMLESS

The Professional performing work agrees, at its sole cost and expense, to release, indemnify, defend and satisfy all judgments, and hold harmless the Township including their employees, officers, agents, servants, representatives, and officials from and against any and all claims, actions, costs, penalties, losses, damages, liabilities, judgments, demands, and expenses, including, but not limited to, attorney's fees and defense costs which arise out of the performance of this Agreement providing that such claim, action, judgment, cost, penalty, liability, damage, loss or expense is caused in whole or in part, by the negligence or professional error or omission of the Professional or any person employed by it. The Professional shall provide to the Township with evidence that, at all times during the term of this engagement, it has obtained statutory professional liability and any other statutorily required coverages. No limitations on the foregoing indemnity shall impair or limit the Township's recourse to the insurance coverage set forth herein.

16. TERMINATION

Either party may terminate the Agreement upon twenty (20) days written notice to the other party. Upon such termination, the Township shall pay the Professional for all services performed hereunder up to the date of such termination in accordance with the payment terms of this Agreement as well as all reasonable costs and expenses incurred by the Professional in effecting the termination, including, but not limited to non-cancelable commitments and demobilization costs.

17. ENTIRE AGREEMENT

This Agreement, including the attachments referenced herein, contains the entire Agreement of the parties hereto and may not be amended, modified, released or discharged, in whole or in part, except as specifically provided herein or in an instrument in writing executed by the parties hereto.

18. EFFECTIVE DATE OF CONTRACT

This Agreement shall not become binding upon the parties until the Township adopts a bond ordinance and/or appropriates the funds necessary for this Agreement and the Township's

Chief Financial Officer certifies to the availability of funds if applicable pursuant to N.J.A.C. 5:30-5.4

19. FAIR AND OPEN

This Agreement has been awarded to the Professional based on the Professional's merits and abilities to provide the professional services described herein. This Agreement was awarded through a "Fair and Open Process" pursuant to N.J.S.A. 19:44A-20.5 et seq.

20. PAY TO PLAY REQUIREMENT

The Professional is advised of the responsibility to file an annual statement on political contributions with the New Jersey Election Law Enforcement Commission pursuant to N.J.S.A. 19:44A-20.8 (P.L. 2004, c.19, s.7, amended 2005, ch.51, s.15) if the Professional received contracts in excess of \$50,000 from public entities in a calendar year. It is the Professional's responsibility to determine if filing is necessary. Additional information on this requirement is available from ELEC at 888-313-3532 or at [www.elec.state.nj.us](http://www.elec.state.nj.us).

By executing this Agreement, the Professional certifies that it is in compliance with N.J.S.A. 19:44A-20.26 (P.L. 2025, c.176 and J.R. 12). The Professional further certifies that it has neither made or solicited nor will make or cause to be solicited a prohibited political contribution in violation of any applicable federal, state or local laws. Any such failure to comply shall constitute a breach of the Contract.

21. AVAILABILITY OF FUNDS

This is a contract which may be awarded in one fiscal year although the date on which it properly takes effect may fall in a different fiscal year. Accordingly, this contract is subject to the availability and appropriation of sufficient funds in the year in which it takes effect. N.J. Admin. Code 5:30-5.3.

22. CONFLICT OF INTEREST

The Professional acknowledges that the nature of the service to be performed requires that the Professional must not have or appear to have a conflict of interest with any potentially adversarial party. The Professional agrees that:

(a) It will not accept any assignments, compensation, consideration or gratuities from any other party with an interest in the subject matter of this Agreement that shall conflict or shall

have the appearance of conflicting with the interest of the Township relative to the purposes of this Agreement.

(b) In the event that a conflict or potential conflict of interest arises, the Professional shall notify the Township in writing within three (3) days of becoming aware of the conflict or the potential conflict. Failure to provide such notice may be grounds for termination of this Agreement for cause.

(c) In the event that the Township receives timely notice of an actual or potential conflict, the Professional and the Professional shall attempt to reach an agreement on a course of action in response to the actual or potential conflict. If such an agreement cannot be reached, the Township has the right to terminate the Agreement for convenience.

#### 23. INDEPENDENT CONTRACTOR

The Professional shall be and remain an independent contractor with respect to all services performed hereunder and agrees to and does hereby accept full and exclusive liability for the payment of any and all contributions or taxes for social security, unemployment insurance or old age retirement benefits, pensions or annuities now or hereafter imposed under any state or federal law which are measured by the wages, salaries or other remuneration paid to persons employed by the Professional for work performed under the terms of this contract and further agrees to obey all lawful rules and regulations and to meet all lawful requirements by all duly authorized state or federal officials, and said Professional agrees to indemnify and save harmless the Township from any such contributions or taxes or liability therefore.

#### 24. EQUAL EMPLOYMENT OPPORTUNITY

The Professional acknowledges that he/she shall comply with the requirement of N.J.S.A. 10:5-31, et seq. and N.J.A.C. 17:27 and submit to the State of New Jersey and/or the Township such documentation as shall be required by law as more specifically set forth in Exhibit B entitled "Mandatory Equal Employment Opportunity Language."

#### 25. STATE REQUIRED RECORD RETENTION N.J.S.A. 52:15C-14(d) and N.J.A.C. 17:44-2.2

The Professional shall maintain all documentation related to products, transactions or services under this contract for a period of five years from the date of final payment. Such records shall be made available to the New Jersey Office of the State Comptroller upon request.

Refusal by the Professional to provide information upon request by the State Comptroller or otherwise impede or fail to cooperate with any audit or performance review, the State Comptroller may recommend to the Township that the person be subject to termination of their contract, or temporarily or permanently debarred from contracting with the Township.

The Professional shall maintain all documentation related to products, transactions or services under this contract for a period of five years from the date of final payment. Such records shall be made available to the New Jersey Office of the State Comptroller upon request. Refusal by Professional to provide information upon request by the State Comptroller or otherwise impede or fail to cooperate with any audit or performance review, the State Comptroller may recommend to the Township that the person be subject to termination of their contract, or temporarily or permanently debarred from contracting with the Township.

IN WITNESS WHEREOF, this Agreement has been executed on the day first noted above, for the purposes and the terms specified herein.

ATTEST:

TOWNSHIP OF WEST ORANGE

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

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Susan McCartney  
Mayor

BLAU & BLAU

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Attest/Witness

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**FIRM REPRESENTATIVE:**

**EXHIBIT A**  
**QUALIFICATION SUBMISSION**

## **EXHIBIT B**

### **MANDATORY EQUAL EMPLOYMENT OPPORTUNITY LANGUAGE**

**N.J.S.A. 10:5-31 et seq. (P.L. 2010, C. 127)**

**N.J.A.C. 17:27**

#### **GOODS, GENERAL SERVICES, AND PROFESSIONAL SERVICES CONTRACTS**

Take Notice: During the performance of the contract, the contractor/firm shall comply with the State of New Jersey Mandatory Equal Employment Opportunity P.L. 2010 C.127 (NJAC 17:27) which will be incorporated into all goods, general services or professional services contracts awarded. As such, the contractor shall be agreeing to the following:

During the performance of this contract, the contractor agrees as follows:

The contractor or subcontractor, where applicable, will not discriminate against any employee or applicant for employment because of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex. Except with respect to affectional or sexual orientation and gender identity or expression, the contractor will ensure that equal employment opportunity is afforded to such applicants in recruitment and employment, and that employees are treated during employment, without regard to their age, race, creed, color, national origin, ancestry, marital status, affection-al or sexual orientation, gender identity or expression, disability, nationality or sex. Such equal employment opportunity shall include, but not be limited to the following: employment, up-grading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided by the Public Agency Compliance Officer setting forth provisions of this nondiscrimination clause.

The contractor or subcontractor, where applicable will, in all solicitations or advertisements for employees placed by or on behalf of the contractor, state that all qualified applicants will receive consideration for employment without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex.

The contractor or subcontractor will send to each labor union, with which it has a collective bargaining agreement, a notice, to be provided by the agency contracting officer, advising the labor union of the contractor's commitments under this chapter and shall post copies of the notice in conspicuous places available to employees and applicants for employment.

The contractor or subcontractor, where applicable, agrees to comply with any regulations promulgated by the Treasurer pursuant to N.J.S.A. 10:5-31 et seq., as

amended and supplemented from time to time and the Americans with Disabilities Act.

The contractor or subcontractor agrees to make good faith efforts to meet targeted county employment goals established in accordance with N.J.A.C. 17:27-5.2.

The contractor or subcontractor agrees to inform in writing its appropriate recruitment agencies including, but not limited to, employment agencies, placement bureaus, colleges, universities, and labor unions, that it does not discriminate on the basis of age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, and that it will discontinue the use of any recruitment agency which engages in direct or indirect discriminatory practices.

The contractor or subcontractor agrees to revise any of its testing procedures, if necessary, to assure that all personnel testing conforms with the principles of job-related testing, as established by the statutes and court decisions of the State of New Jersey and as established by applicable Federal law and applicable Federal court decisions.

In conforming with the targeted employment goals, the contractor or subcontractor agrees to review all procedures relating to transfer, upgrading, downgrading and layoff to ensure that all such actions are taken without regard to age, race, creed, color, national origin, ancestry, marital status, affectional or sexual orientation, gender identity or expression, disability, nationality or sex, consistent with the statutes and court decisions of the State of New Jersey, and applicable Federal law and applicable Federal court decisions.

The contractor shall submit to the public agency, after notification of award but prior to execution of a goods and services contract, one of the following three documents:

Letter of Federal Affirmative Action Plan Approval; or Certificate of Employee Information Report; or

Employee Information Report Form AA-302 (electronically provided by the Division and distributed to the public agency through the Division's website at: [http://www.state.nj.us/treasury/contract\\_compliance](http://www.state.nj.us/treasury/contract_compliance)).

The contractor and its subcontractors shall furnish such reports or other documents to the Division of Purchase & Property, CCAU, EEO Monitoring Program as may be requested by the office from time to time in order to carry out the purposes of these regulations, and public agencies shall furnish such information as may be requested by the Division of Purchase & Property, CCAU, EEO Monitoring Program for conducting a compliance investigation pursuant to N.J.A.C. 17:27-1.1 et seq.